

Winter, 1978

Vol. 35, No. 1

Whole No. 137

The Essay-Proof Journal

Devoted to the Historical and Artistic
Background of Stamps and Paper Money



Canada's first issue essays are back home in time for CAPEX 78. See Page 21.



Official Journal of The Essay-Proof Society

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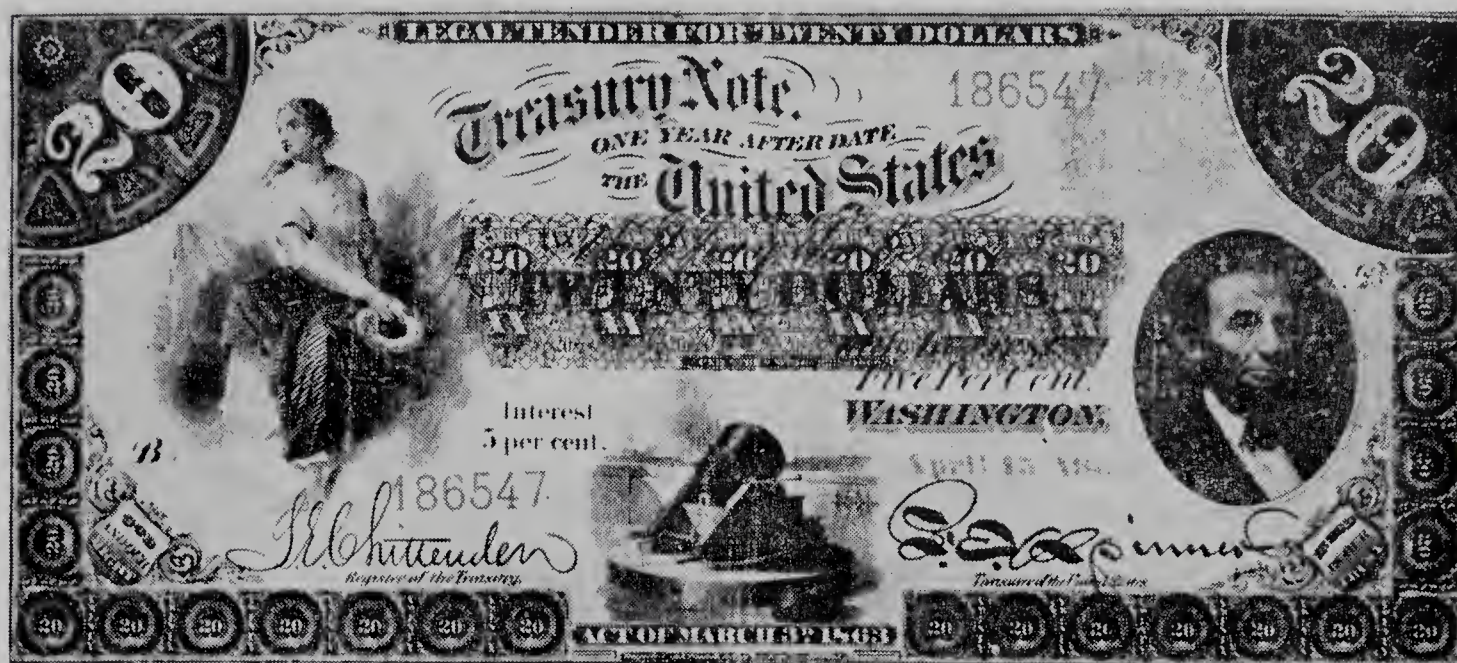
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THE ESSAY-PROOF SOCIETY meets the second Wednesday of each month except January, May, July and August (the January and May meetings will be held the following day, Thursday) at the Collectors Club, 22 East Thirty-fifth Street, New York, at 8 P.M. Visitors are cordially invited to attend these meetings, at which there are always interesting exhibits and discussions.



U. S. Interest Bearing Treasury Note, 1864, with a central vignette of a land-based "mortar firing" by National Bank Note Co. similar to the armament shown on the mortar boats.



Mortar boat vignette used on Bay State Mining Co. \$1 note of 1867. Printed by National Bank Note Co.

Civil War Armament on National Bank Note Co. Engravings

By SID GILDEN

THE recent acquisition of a run-of-the-mill Civil War cover yielded an enclosure with connections to the engraved vignettes we collect. The writer of the letter reproduced here was a sailor on the U. S. "Steam Sloop" *Brooklyn*. His vivid description of the days preceding the fall of New Orleans includes references to Admiral Porter's mortar boats.

Rear Admiral David Dixon Porter (1813-91) was a naval lieutenant at the outbreak of the Civil War in which he commanded a flotilla in the attack on New Orleans,

using what have been called "Porter's Pots". According to *A Concise Encyclopedia of the Civil War*, compiled by H. E. Simmons, 1965, Admiral Porter added tremendous firepower to his flotilla by mounting 21 huge mortars aboard barges, and using these batteries to shell coastal forts. He was most effective in the bombardment of the forts below New Orleans. The "Pots" hurled a 285-pound shell, and featured a 13-inch bore. In appearance, they were squat, kettle-shaped weapons mounted on heavy stationary bases. These mortars fired a missile every 90 seconds at the besieged forts. New Orleans fell on April 24, 1862 to a fleet of warships complemented by 18 or 19 mortar schooners.

When Dr. Glenn Jackson read this letter, he was reminded of several engraved vignettes of similar armament. The mortar boats illustrated here are of a later vintage than those described in the letter, the latter being converted schooners camouflaged by tree branches fastened to the masts.

U.S. Steam Sloop "Brooklyn"
Head of the Passes Missis. River
April 9th. 1862

Dear Father:

I understand a steamer is to leave this place this morning for New York. As I have the mid-watch to-night and have an opportunity to write I will do so. Since my last we have crossed the Bar and anchored here to await the arrival of the rest of the fleet. We are soon to gain the greatest naval victory of the war, or to suffer the saddest defeat. The strength of the rebel fortification is not known but is supposed they are prepared to resist any ordinary attack. We do now know that their guns—or some of them have a range of two and one half or three miles, they having thrown that distance at our gunboats.

We have some instruments here however, which I think will open their eyes. They are mortars throwing thirteen inch shells, with a range of four miles.

There are twenty-two of them mounted on as many schooners. Besides these, the schooners each mount two thirty-two pounders. They (the schooners) are about the size of most of the schooners running up the Kennebeck to Hallowell and Augusta, and the best of the kind the government could purchase. Of course they have been fitted expressly for this service, besides a great amount of extra bracing, a solid wooden support has been built from the ships bottom planking to the deck beneath the mortars. The mortar is placed on a circular table turned around its center by means of suitable gearing. Notwithstanding extra support and bracing some fears are entertained as to their ability to withstand the tremendous shock occasioned by discharges of the mortars.

The mortar fleet-part of Porter's Flotilla—came up to our anchorage yesterday, having been lying off Pilot-Town about eighteen miles below here and the remainder of our great fleet are coming in. It was the intention of the "Department" for the "Colorado" to join us but she is still outside of the Bar—or was at last account—and there is not much probability of getting her over. She draws too much water.

If we are not to go by the forts and deliver our broadsides as we pass, there are a sufficient number of steamers without her, as many as can fight to advantage in the narrow river, and if we are to run by them, the "Colorado" is so slow, they would sink her before she could steam past them against this current. So I consider it full as well that she remains outside. Two of Porter's fleet are old N.Y. Ferry Boats and mount four fifty-eight pounders and two ninety pound rifled guns, one on each end. The "Harriet Lane" is his flag ship. There are then, now here, five 1st Class steam sloops: Viz:—"Hartford" (flag ship), "Richmond", "Brooklyn", "Pensacola" and "Mississippi"—two 2nd class DO.—the "Iroquois" and "Oneida" thirteen gunboats and Porter's twenty-five vessels, making in all forty-five; and it is expected that a considerable addition is to be made to the fleet before making the attack.

The "Iroquois" with the flag officer on board, and accompanied by five gunboats went up the river last Saturday to reconnoiter. They went near enough to the rebel forts to draw their fire, thereby ascertaining in a measure the disposition and range of their guns. One of the forts, I don't know which, "Jackson"—or St. Philip, is so situated on the upper side of the Bend as to fire directly over the point down the river but the "Flag" thinks he can anchor the "Bummers" or (Bombers) under the point hiding all their masts while a man in their tops can direct the pointing and elevation of the mortars.

Hearing the heavy firing on Saturday, we got underway, and started up the river, but before we reached the gunboats, it was discovered that they were returning. We had just turned around to return also, when the "Iroquois" came plowing at us at a tremendous rate, followed by all of the gunboats. There was now a grand race for our anchorage, and most of the steamers were ahead of us. But we opened our throttles and "let her out"; the consequence of which was that we came in next to the



Admiral Porter in a jaunty mood.



National Bank Note Co. die proof entitled
"mortar boats".

"Iroquois". Oh, I tell you the "Brooklyn" is not to be sneezed at. I am satisfied that she will prove as efficient as any of them, but it now appears that the mortars are to clean those fellows out in the coming action. At any rate, the bombs will give the dears a friendly visit or two in order to stir up the slumbering among them, and show them what they have to contend with.

Think of those thirteen inch bombs bursting inside of the forts: ginger, won't the sand fly! It would be an act of charity to send them a cargo of patent eye protectors, or something of the kind. But seriously, if they are not panic stricken it will be a bloody affair: so I hope they may be, — they are to be conquered at any rate.

I fear I have counted my chickens before they were hatched, in endeavoring to make some arrangements for the investments of my prize money viz. the Magnolia, before we knew the decision of the court: for the "South Carolina" it is feared, has gulled us out of it. We know that her officers have not hesitated to make use of lies and other like meannesses, to carry their point. The N.Y. Herald comes to us with a long story of the chase—how the "Brooklyn" chased her from passing Forte she ran in near the coast and getting into shoal water, was escaping from the "B" and would have gone clean, but for the S.C.—the last of which could not be more false. Then the story says the engineer was frightfully cut and mangled by flying iron, coal and cinders. This again is false, he was terribly scalded but not cut and bruised at all. He inhaled the steam and was continually spitting out pieces of his tongue and gums until he died. Mr. Fraser, who tells me this, was on the steamer and watched by him while he lived—long after his fellow officers had left him to die alone. I think they are in a fair way to lose their share of the prize money, even though we get ours, for taking away from the steamers quite a quantity of provisions etc. against which there is a law making the penalty, for such an offense, the loss of all share in the prize money, to such offenders.

We hear all sorts of rumors here, some of them to the effects that Pensacola is evacuated, that the rebels are still retreating from the Potomac. That Foote is now fighting at Island No. 10, having in combination with the land forces, hemmed in the Ram Manassas for which we have been looking every night for two months.

Our mails are very irregular compelling us to rely for late news upon rumors and occasional stray New Orleans papers. The latest date I have seen was a New York Herald of March 10th. The last letter I received was from Helen dated February 18th at Kent's Hill. Please let me hear from home.

The weather is generally quite comfortable here now, though we have had some pretty hot days to remind us that hot weather is coming. I hope to be home before the hottest weather comes, and think that if successful up here, we will be home by the middle of June.

Did you have any difficulty getting my allotment on the 31st of March?

That I am well you may judge from the fact that, since leaving Philadelphia, I gained twenty pounds in weight; I am out of postage stamps. Will you please send me some?

Friday Morning, April 11th

The mail did not go by the steamer day before yesterday through some mismanagement, but "Connecticut" arrived here yesterday P.M. on her return trip and will leave early today—steamers are still coming in to join us. Three or four came yesterday. A few days ago a French man of war came in here and it was rumored that she came for their consul at New Orleans. The day before yesterday, one of our gunboats took him up near the forts under a flag of truce. The rebels first fired two shots at her, and then sent a steamer to meet ours. They took the French captain up the City and confined him under a guard during the night but in the morning released him, and invited him to breakfast with them, which invitation he indignantly declined. He is, of course very much incensed that he should be treated so. As an excuse for this treatment they told him France would not recognize the Southern Confederacy and did not know but he was a spy. Still his "Gig" was in tow of the gunboat flying the French flag.

When the steamer returned with him his officers visited our gunboat, and asking when we were coming up, said "Come soon, won't you? We are all ready for you." It has been reported that Captain De Kamp of the "Iroquois" who was on board while under the influence of liquor, revealed all our plans, our strength and everything he knew. A court of inquiry was held or commenced yesterday to investigate the affair.—It is evident that the time of attack is not far distant; some set it on Monday next.—I send a letter to Helen by this mail directed to Kent's Hill. Much love to all. Tell Grandmother how good my health is and what an easy time we are having, etc. Write when you can, please, and don't forget some *stamps*.

*Your affectionate son
James Atkins*

Current Essay-Proof Literature

(Because of our quarterly publication schedule and the delays in delivery of overseas journals, for the purpose of these brief synopses, the word "current" is defined as within this and the immediately past year.)

CONGO PROOFS

The London Philatelist, Sept.-Oct. 1977—"New Discoveries/So-called proofs of Belgian Congo" by Hilda Jeidel: A report on so-called progressive proofs of the Mols issue of 1894 . . . frames with complete, partial or no lettering; frames with and without numerals in corner tablets, and center vignettes below the frame impressions. Some of these items are signed "W" on the back in the left-hand bottom corner. When identical duplicate material was offered the author, she investigated further and determined these "proofs" were fraudulent because: they are on machine-made rather than hand-made "parchment paper"; they are lithographed instead of intaglio printed as the stamps were; on the 10 centimes there is a row of dots above the word "CONGO" which is known to have been added after the original die was finished. Finally, the "proofs" are not the same size as the stamps because of an intervening photographic process in their production. According to Ms. Jeidel, "The stamps must have been retouched in order to give the impression of unfinished proofs." Also, the "W" on the reverse may be the initial of a trader named Waroquiers.

The Pictorial Issues of French Colonies, 1891-1941

A Half-Century of Design and Production in Retrospect

By Robert G. Stone

(Photographs by Adrien Boutrelle)

(Continued from JOURNAL No. 136, p. 154)

Sec. D1-D6. The French West African Issues of 1913-14: Senegal (Scott type A28, Yvert Type c), Mauretania (Scott A4, Yvert c), Upper Senegal and Niger (Scott; A4, Yv c), Ivory Coast (Scott A5, Yv c), French Guinea (Scott A6, Yv c), Dahomey (Scott A5, Yv c).

THE DIE TYPES

Years ago students of the Senegal 1914-33 stamps discovered that there are at least two "types" of the center subject which must be die types since they are constant within given sheets. They were mentioned in the Yvert et Tellier Specialized Catalog of French Colonies of 1936. Daniel Roberts (in *Fr. & Cols. Phil.* #s 75, 78 and 144) and Comte de Pomyers (in his "Timbres de Senegal") independently made extensive studies of these types with similar conclusions, which Lebland in a recent review article (*Doc. Phil.* #44, 1970) seems to confirm.

The two constant die-types differ in the size of the center vignette and in certain details of the engraving. Type I, which is thought to be the original center die, is $21\frac{1}{2} \times 13-13\frac{1}{2}$ mm and fits closely within the frame space without overlapping the frame when the register is good. Type II, which first appears on printings made around 1920-21, is larger, $22\frac{1}{4} \times 13\frac{3}{4}-14$ mm, so that it overlaps onto the frame at one side or the other. In Type II many small details were altered from the original and the engraving is heavier and less clear. These two die types probably represent master dies, from which secondary copies were made and used for the plates. Both types are found on most denominations, but later printings tend to be mostly only in Type II. This could imply that both dies were used concurrently for making plates as needed after 1920, or that some early plates (Type I) were continued in use after 1920 but new plates made only in Type II.

A Type III is also identified by Roberts, DePomyers and Lebland. It occurs on some stamps from certain printings made after about 1925. This type is not constant throughout any sheet and is found se-tenant to Type II stamps. Hence it is regarded as a retouch of worn Type II clichés on the plate. It is characterized by having the base coarsely recut so that it slants, and the vignette is not strictly rectangular.

Wear of die and plates was no doubt the reason for making the added two types; Senegal had a relatively much larger consumption of stamps than the other FWAs and with the long period of use wear became a problem. What may strike one as odd is that no such die changes were needed in the frames. However, Lebland (op. cit.) finds some "varieties" in the frames which are constant for certain denominations; but it is not clear whether these are due to wear, or to "accidents" in making transfers from master to secondary dies, or are only retouches in the plates.

The finding of the sub-types in the Senegal vignettes prompted a search for them on other FWA 1914 designs and on non-FWA issues of the first Typo Generation. Roberts observed some stamps of Guinea (1c, 1Fr, 1.50 and 60/75c) which have vignettes over-wide so they overlap one or the other side of the frame. And on the Mauretania 2c he found a too-tall vignette overlapping the frame at top. The consumption of the stamps in other colonies may not have been great enough to require some reengravings or retouches or if needed they could have been made so carefully that they are not easily detected.

PROOFS AND ESSAYS



Fig. 1b. Engraver's black die proofs on India paper of the Mauretania type, separate strikes of the frame and center. Large-margined, but no surrounds, no control punches, no signatures. (Enl. 2X stamp size) Note that the blocks below border for designer and engraver names have not been engraved yet, hence this might be called an "unfinished proof". Engraved by J. Puyplat.



Fig. 2b. Engraver Puyplat's black die proofs on India paper, separate strikes of frame and center dies, similar to Mauretania proofs in Fig. 1b. (Enl. 2X stamp size)



Fig. 2c. Plate proof of the 5Fr Guinea stamp, enl. 2X.



Fig. 3b. Engraver Mignon's black die proof of the Dahomey type, on ordinary paper, frame and center combined; surround has been trimmed off and proof mounted on a card. (Enl. 2X stamp size)



Fig. 4b. Black engraver's die proof of Ivory Coast type, frame and center combined, on watermarked India paper, large margined, no surround, no control punches, but signed in pencil by "J. de la Neziere" (left) and "Em Froment" (right), the engraver. (Enl. 2X stamp size)

The *maquettes* (paintings) of De La Nezière for each of the designs are reproduced here enlarged from Maury's reduced reproductions in *CTP* (1909, p. 145). The original paintings were probably six to ten times larger than the stamp size. Comparing them with the die proofs illustrated, one can find no alterations in the engravings other than the use of rulings to represent the uniform sky and ground surfaces that were gray-toned in the *maquettes*. Very few of the models of earlier issues that we have surveyed were so closely followed in engraving as these FWAs.

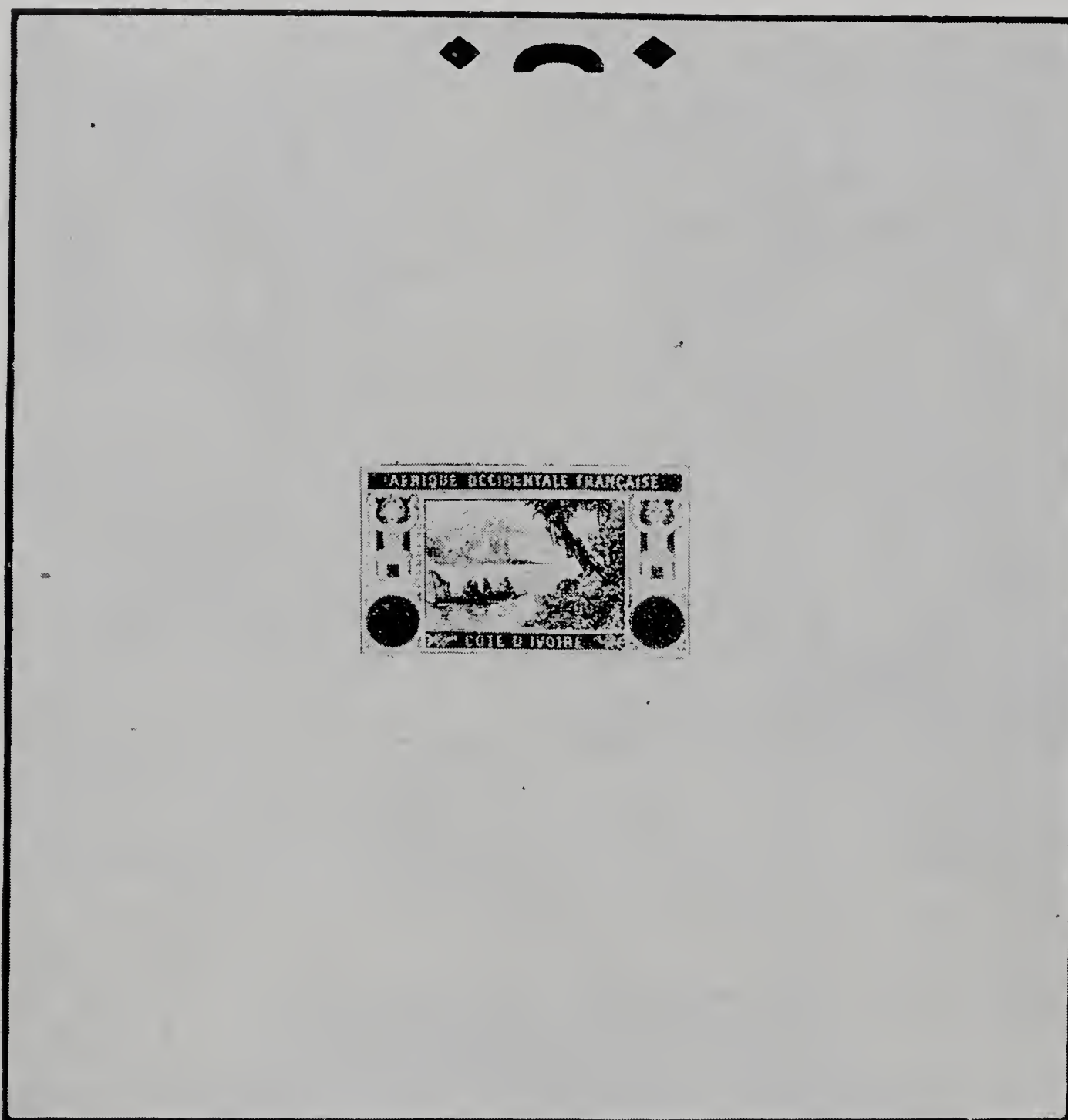


Fig. 5. Color-trial die proof of Ivory Coast type on ordinary whitish paper, with control punches at top margin, but no serial or color numbers. Probably an "extra" copy not needed for the numbered sets given to the officials for color selection. Colors of this one are violet and green, not an issued combination.

There are no essays for this issue in the sense of rejected designs. However, the subject scenes of the two essays made for Senegal in 1901-02 which we illustrated in *EPJ* #110, p. 72, have a startling resemblance to the native market seen on the 1914 Senegal; it is surely just a coincidence of taste, for De La Nezière is unlikely to have seen or known of these earlier essays.

The die proofs we have recorded for this issue are of several types. The die proofs in black on India paper which we illustrate for five of the designs are large-margined without surrounds and without control punches, and we therefore assume they were engraver's proofs. The two proofs of designs engraved by Froment are signed in pencil by him and De La Nezière. What is odd about these is that De La Nezière signed on the left side whereas on the stamp his engraved indicia is at the right and Froment signed at right while on the stamp his name is at left. The die proofs of the same two

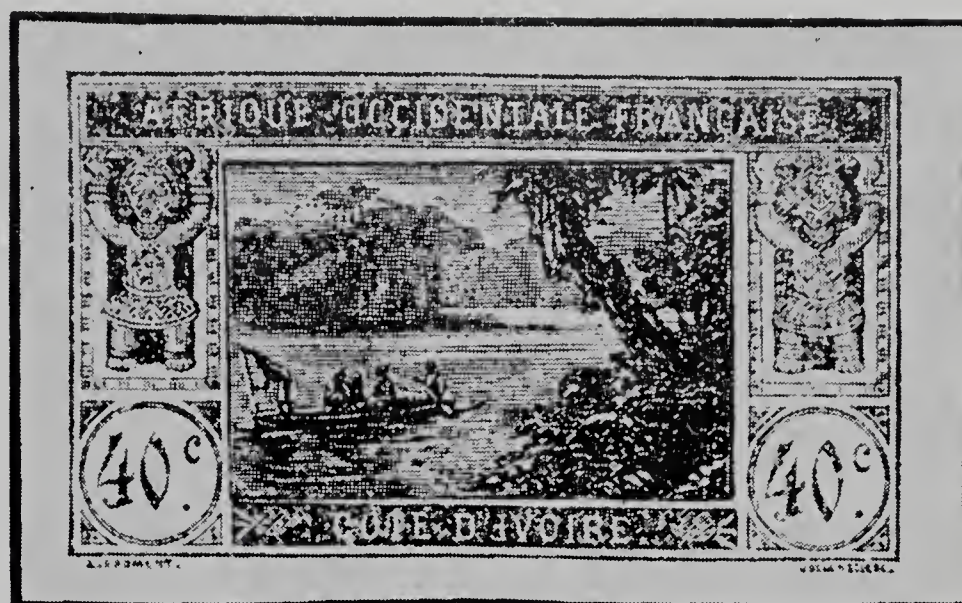


Fig. 6a. Plate proof of Ivory Coast 40c, black on green paper (enl. 2X).

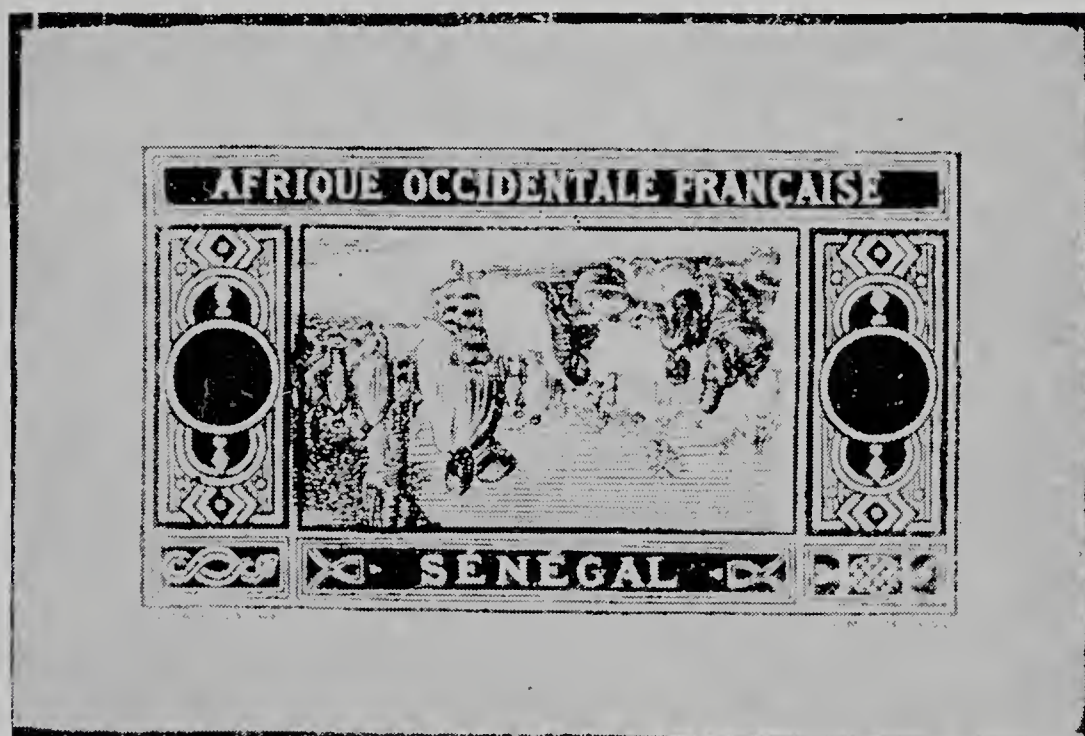


Fig. 7b. Engraver Abel Mignon's black die proof of Senegal type on ordinary paper, with surround (partly trimmed off), the center die strike being inverted (Die Type I). Faint guide lines at top and bottom in the surround are visible—these are traced on the back in pencil. (Enl. 2X) Similar engraver's proofs with center normal but in colors have been seen by us (black and blue, violet & black, red & blue.)

designs which Maury illustrated in *CTP* have De La Nezière's signature at right and Froment's at left (again in pencil)! As both these artists were new to the making of French stamps they were probably confused by or unaware of the tradition of the French printery always to have the name of the engraver at right and the designer's at left. The ones engraved by Mignon and Puyplat do have the engraver's name "correctly" placed at right. Several of these proofs did not yet have the designer and engraver indicia engraved at the bottom.

In addition to the engraver's die proofs on India, we have a Senegal and a Dahomey black die proof on ordinary paper with surround. The Senegal proof has the center

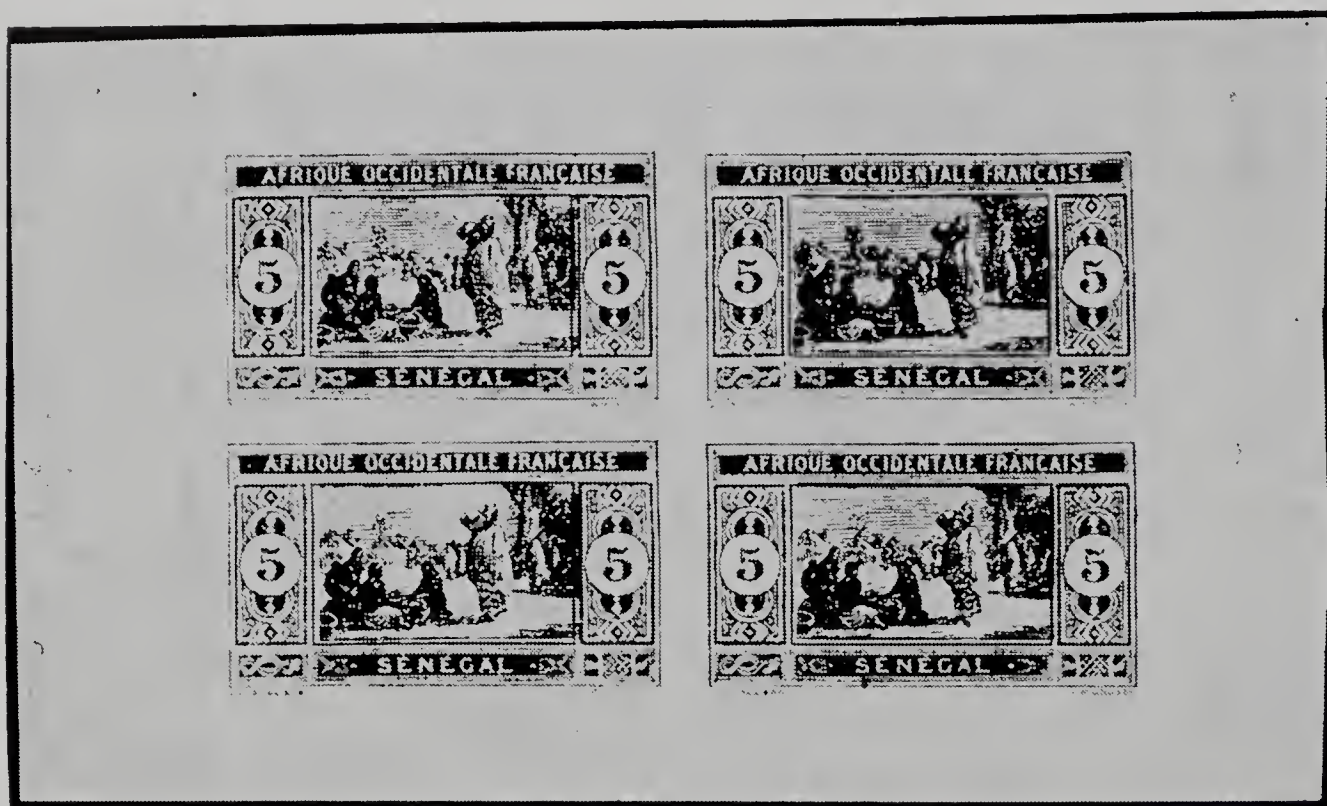


Fig. 8. Plate proof of the Senegal type, 5c in green and black on buff paper, in a pane of four format for booklets (—we have two copies of this proof.).

inverted; on the back are the pencil tick marks for guiding the registration of the two die parts, but engraver Mignon being new to this business may have merely made a mistake when he turned the die over to imprint. We note on the later issues that Mignon engraved, he cleared little windows on the frame die around the guide lines so they could be seen from the back when the center die was being imprinted.

We also have several of Mignon's Senegal die proofs in colors with messy surrounds where the excess ink was smeared because the surround was not wiped off before imprinting. This type of engraver's color proof has not been seen by us for previous issues but becomes typical from here onward. All the centers on these proofs are in die Type I. The reason for the engravers to make color proofs (that is before the official color trials have been made) was presumably for them to get an idea of how their work would look in color. Often these proofs are signed, probably when they were given away to friends. Similar engraver's color proofs are listed in the Yvert specialized catalog for the Guinea, Mauretania and Dahomey designs.

The usual sets of controlled color-trial die proofs were made for this issue in similar format to those of previous and later issues. Most of them, those which were presented to the officials making the color decisions, have a serial number written at top and color numbers at bottom. We have only one example for FWA, in the Ivory Coast design, which is, however, without the numbers, illustrated herewith. This type of proof in this Generation is without numeral of value and probably made from the hardened master dies.

Some types of die proof noted for several of the previous issues of this Generation are not recorded for the FWAs: e.g., the proofs in colors on India paper, the black proofs or color proofs on buff papers, and secondary-die proofs with value numeral. However, a new type of die proof which is recorded for most succeeding issues in typo up to 1945 (noted for the first time in the Oceania 1913 issue) is seen in the postage-due design (circles type) for FWA. This is a black proof on smooth white paper, a type whose function and provenance we do not understand. It will be discussed further in later Chapters.



Fig. 9b. Engraver's black die proof on watermarked India paper, of Upper Senegal/Niger type, frame and center combined, large margined, no surround, no control punches, but signed in pencil "Em Froment" (engraver) at right and "J de la Neziere" at left, opposite positions to those engraved at bottom of the stamp. (Enl. 2X)

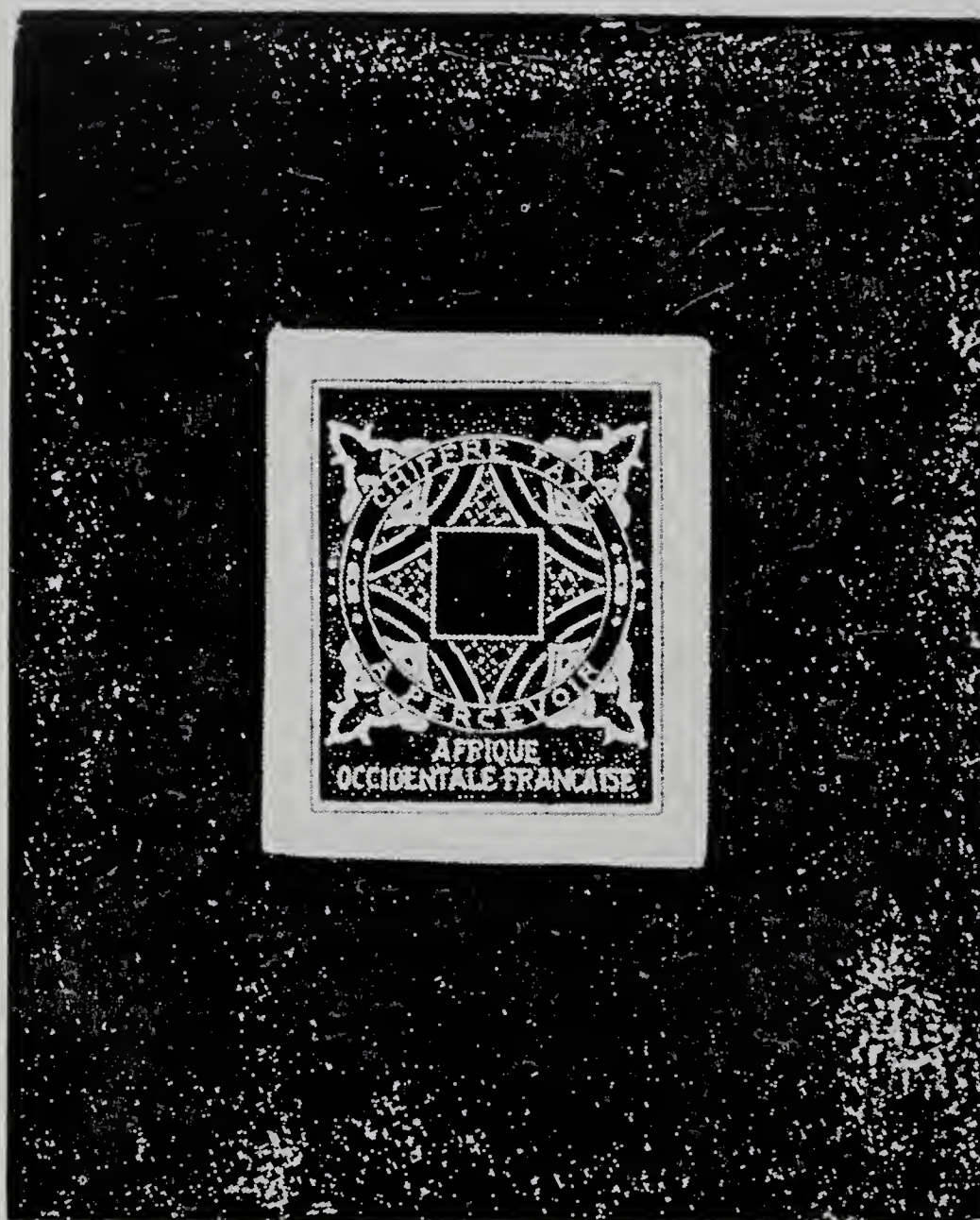


Fig. 10b. Black master-die proof of the circles type, on smooth white paper, large margined, with surround, without value numeral. This is the second in point of time of this type of proof which we have recorded, the first being those of the Oceania 1913 issue. They are regularly found for succeeding typo issues. We do not know whether the engraver or the printery made these, nor for what purpose. They are quite uniform in character, always without numeral of value, and in black, identical to the stamps, lack control punches, and seldom signed. We are inclined to the theory that they were made by the printery for checking the master dies prior to acceptance and to making the secondary dies, color trials, etc. (Enl. 2X).

Plate proofs.—Of the type printed in unissued colors on colored-through papers, which occur sporadically on some of the issues of this Generation, we have a 30c and a 40c of the Ivory Coast on green paper; others very likely exist, and some reported Senegal proofs are probably of this type.

A number of other plate proofs in issued colors on ungummed ordinary white paper (similar to the stamp paper) are recorded: Senegal 2c, 15c, 30c, 40c, 75c, 1.75, 2F, 3F, 5F; Mauretania 90c, 1F, 1.75; Guinea 3F; Dahomey 40c; Ivory Coast 1.50. Some of these may be merely imperf. stamps or printer's waste.

An unusual plate proof which we illustrate here is of the 5c Senegal in a pane of four from the plate specially made for printing booklets. The colors are not the issued ones and the paper is buff instead of white. It is the only booklet proof of French colonies we have seen.

(To be continued)

Latin-American Essays in Search of an Identity (V)

(Continued from JOURNAL No. 132, page 187)

By BARBARA R. MUELLER

IN spite of the optimistic declaration made in the fourth installment of this series (JOURNAL No. 132), that "the search narrows", I can report no identification of the mystery designer even with the recognition of several more of his essays. The American Bank Note Co. has not responded to my challenge to identify the man whose work was shown in their INTERPHIL display (Liberia type A102), work which was done on the same composition book paper, in stamp size, in a hodgepodge of media including wash and tempera and often with two differing frame-numeral treatments as the Latin-American essays.

I do not wish to belabor the point, but it does seem somewhat strange that such a distinctive—could one say unique?—approach to stamp designing during a period contemporaneous with most of our lifetimes should remain anonymous. Therefore, undaunted I shall continue to chronicle the mystery man's work as seen and inspected by me:



Ecuador Essay



Issued Stamp

ECUADOR: Blue and white wash and tempera essay for the "Galapagos tortoise" stamp of the 1936 set commemorating Darwin's expedition. The stamp was issued as a 10c brown, although the essay is denominated 5c. The essay includes pencil sketches of alternate shields for the date and denominations, and although marked "this side," the finished design differed in most respects, including the direction in which the tortoise faces.

(Continued on Page 27)

Some Philatelic Implication of the "Tax Reform Act of 1976"

By BARBARA R. MUELLER

IT is more than passing strange that since the so-called Tax Reform Act of 1976 became effective only one philatelic publication to the time of this writing (Jan. 20, 1978) has taken note of its philatelic implications. That exception is found in Ralph M. Engel's copyrighted article entitled "Stamp Collectors & Tax Collectors: The Tax Reform Act of 1976" in the August 1977 issue of *Scott's Monthly Stamp Journal*.*

Equally strange is the silence of the largest and most powerful segments of organized collectors and dealers, who evidently have chosen to pursue the will-o'-the-wisp of an ethics code for the trade instead of exercising their clout to express their views on this legislation and hopefully to bring about desirable changes. I will be happy to be proven wrong about this assessment of the hobby's reaction or inaction because such an error would mean that something is indeed being done.

The part of the Tax Reform Act of 1976 which especially concerns philatelists deals with estate taxes and specifically the computations involved in same. I am not an attorney and so cannot offer legal advice. Interested readers are referred to their own attorneys for further information.

However, it is apparent to anyone who can read that the new law, in seeking to close "loopholes" regarding capital gains taxes on unrealized appreciation, has established impossible methods for computing the taxes. Truly characterized as the "lawyers' and accountants' full employment act of 1976", the legislation does relieve a great many people from paying federal estate taxes on inherited property but in so doing imposes a new concept which affects those who inherit property on or after Jan. 1, 1977. Before TRA, property passed to heirs on a basis (tax cost) equal to its value for federal estate

tax purposes, whether or not it was subject to such taxes. That is, the cost basis of inherited property was legally assumed to be its fair market value at time of death. There was no concern about when it was bought or how much the deceased paid for it, and furthermore, such information was often impossible to find.

Now, under TRA, the deceased's cost basis (that often elusive figure in the case of collections), so very often much lower than the market value at time of death, is carried over and becomes the heir's cost basis. Furthermore, if the latter ever sells for more than this figure, the profit will be taxed as a capital gain.

In order to ascertain the "carry-over basis" of philatelic and other collectibles, the executor must follow a complicated formula which involves at least four different sets of computations for each and every item. Especially pertinent to collectors who have been active over a long period of time and who have made acquisitions from many sources as formal purchases and informal trades is the determination of the actual date of acquisition and cost. If such records for every last stamp are not available to the administrator of the estate, he must attempt to reconstruct them.

Once this impossible task is accomplished, the next steps involve such things as the average daily increase in value over the period between the date of acquisition and Dec. 31, 1976. When this figure is cranked into the original cost, values as of Dec. 31, 1976 will have been established. According to Mr. Engel, an average daily increase may have to be computed to such a multiple as \$0.04084657534 per item, making for computer-busting calculations. And also, believes Mr. Engel, the calculation and individual report must be made for every item, whether the so-called "collection" consists of 100 or 100,000 stamps,

thus making the task almost economically unfeasible except in all but very large estates. Furthermore, such calculations are required whether or not the estate is subject to estate tax or is left to a charity that will never pay taxes on it.

For a terrifying exposition of what this means to a philatelist who through a lifetime of casual collecting has gathered many thousands of stamps and covers with no records of cost and date of acquisition, turn to the above-mentioned article in *Scott's*. Equally enlightening are two excerpts from the Congressional Record, proceedings of the Senate, Aug. 2, 1977. The statement of Senator Harry F. Byrd, Jr. places the entire package of legislation in perspective. It is followed by a statement from an influential collector and EPS member, Mr. Erwin N. Griswold. His philatelic biography is pertinent and personal, one to which we can all relate better than to the impersonal words of a tax law.

Mr. Byrd began his statement as follows:

Mr. President, in 1976 Congress passed legislation which affected every taxpayer.

Although the official title of the law is the "Tax Reform Act of 1976," many of the changes are proving to be detrimental to many taxpayers.

As the chairman of the Subcommittee on Taxation of the Finance Committee, I had hearings on July 25 which dealt with the consequences of the estate and gift tax provisions of the 1976 law.

The principal purpose of the 1976 law in the estate field was to reduce the tax burden upon small and medium size estates and to address the needs of farmers and small business owners who wish to pass their farm or business from one generation to the next.

A panel of four lawyers, each of whom is highly knowledgeable about the practical effects of the 1976 law, testified that the estate and gift tax provisions of the law are doing the exact opposite of what they were intended.

The 1976 estate and gift tax provisions have created an administrative nightmare and added to the complexity and cost of handling the affairs of a decedent.

The law as it now stands will have a disastrous effect over a period of years on small businesses and will aggravate the problem of the ever-increasing concentration of economic wealth and power in a few large corporations.

My colleagues in the Senate may ask "How did this happen?" A close look at the legislative history of these provisions is instructive.

House consideration of tax reform first began in 1974, in the 93d Congress. In the next Congress, in December of 1975, a tax reform measure passed the House.

The House bill, H.R. 10612, was referred to the Senate Finance Committee on December 5, 1975, and contained no revisions to the estate and gift tax law.

In June of 1976, the bill was reported to the floor of the Senate by the Finance Committee. Again, no changes were made in the gift and estate tax law. However, during July, additional hearings were held in the Finance Committee and it adopted several committee amendments, which dealt in part with revisions of the estate tax law.

The objective of these amendments was to provide needed tax relief for small- and medium-size estates and farmers. Neither the hearings before the Senate Finance Committee nor the committee amendments focused on the subject of carryover basis.

When the Senate voted for final passage of the tax legislation in early August of 1976, the Finance Committee amendments were the only estate tax provisions in the bill.

These amendments raised the estate tax exemption, increased the marital deduction, and changed the valuation rules for farms.

The bill then went to a committee of conference between the House and Senate and it was there that significant changes were made. In August of 1976, the House Ways and Means Committee reported to the House H.R. 14844, the Estate and Gift Tax Reform Act. This measure made a comprehensive change in the estate and gift tax laws, but was never taken to the House floor.

It was, however, with some modifications, presented to the conferees on H.R. 10612 as the House alternative to the Senate estate tax provisions.

The House Ways and Means Committee proposal was accepted by the conferees. Therefore, when the Senate voted on the conference report, it voted upon broad, far-reaching changes which it had never considered either in the Finance Committee or on the floor of the Senate. Likewise, the House had never considered such provisions.

The adverse effects of the lack of adequate consideration by either the Senate in the House of estate and gift tax changes are evident.

The problems associated with the new estate and gift tax law are numerous. Many of these problems relate to the carryover basis rule.

Under the estate tax laws, prior to 1976, the basis of assets owned by a decedent was stepped-up to their value at the time of their owner's death.

Under the 1976 law, the decedent's assets are subject not only to an estate tax but to a sharply increased capital gains tax as a result of the carryover basis rule.

For individuals, the law adds a high degree of complexity which will be translated into increased professional and administrative costs.

It has been conservatively estimated that complexity doubled overnight due to the new law. It negated a trend toward simplification of the laws governing administration of decedents' estates.

To arrive at the appropriate carryover basis which the heir to the property will report upon the sale of the property, four different sets of calculations are now necessary. These calculations must be done for each asset in an estate.

It has been suggested that the most efficient way to perform these calculations may be by use of a computer, and a computer data bank may eventually be needed to handle even a modest estate.

Uncertainty is now a way of life under the new law. The cost basis for personal effects such as a dining room table or a family antique may have to be determined.

Records indicating the cost of these items, which may have been accumulated over a lifetime, are the exception rather than the rule. Yet without these records, the possibilities for disputes and litigation between the taxpayers and the Government are open ended.

Under pre-1976 law death, because of the step-up in basis, operated as a statute of limitations upon the lack of adequate records.

This no longer exists, and now the Government can question transactions which occurred many years in the past. This is at a time when the person most intimately familiar with the transaction will no longer be available to explain what happened. . . .

On this point, at the conclusion of my remarks, I shall place in the RECORD a statement by *Erwin Griswold*, former Solicitor General of the United States and former dean of the Harvard Law School. Dean Griswold is a tax law authority. His statement is an eloquent recital of the unforeseen consequences of our actions, particularly with regard to the carryover basis part of the law. . . .

The 1976 Tax Act in the estate area was a triumph for those theorists who felt that the step-up in basis provision in our tax law was a major tax loophole because it afforded a taxpayer a means of avoiding payment of income tax upon the unrealized appreciation inherent in an asset by simply holding the asset until death.

I can only wonder how large such a loophole is when an individual must die to get the benefit of the loophole.

To me, a loophole is a special tax section which gives unfair advantage to one who has advantages

already. It is very hard for me to understand why a man's death gives the individual such an unfair advantage.

The 1976 act seems to be a triumph of theory at the expense of practicality.

For whatever additional revenues the Government may gain, the price of these gains is uncertainty, complexity, and additional professional administrative costs for the taxpayer. . . .

There is an old adage that nothing is more certain than death and taxes. I think that this should be amended to read that, after the 1976 Tax Act, there is nothing more certain than death and taxes and lawyers' and accountants' fees.

I agree with Mr. Justice Holmes' assertion that "taxes are what I pay for civilization." But has not the Congress gone too far in applying both a death tax and income—capital gain—tax on the same property?

Following Senator Byrd's remarks was a statement "presented to the Subcommittee on Taxation and Debt Management of the Senate Finance Committee with respect to the carry-over basis provision of the Tax Reform Act of 1976" by Erwin N. Griswold:

My name is *Erwin N. Griswold*. I am domiciled in Belmont, Massachusetts, but for the past ten years have been resident in Washington, D.C., where I am now practicing law.

From 1929 to 1934, I worked for the Federal Government, in the Solicitor General's office. From 1934 until 1937, I was a member of the faculty of the Harvard Law School, and was Dean of that school from 1946 until 1967. In 1967, by appointment of President Johnson, I became Solicitor General of the United States. I held that office until June, 1973, when I retired.

Early in 1913, at the age of eight, I spent a period in the hospital when my appendix was removed. People brought me stamps and it was then that *I began to collect stamps*. At first it was simply a boyhood hobby. As I became older, though, I followed the stamp market closely, and was impressed with the fact that stamps can be a sound investment. I became well acquainted with the factors which make some stamps good investments, while others are not. I bought stamps from dealers and at auctions. This continued for a number of years, in a modest way, until there was an important change in the circumstances of my life.

In 1939, thirty-eight years ago, my wife had a serious case of infantile paralysis. She is completely paralyzed from the waist down. She is able to get about with crutches and braces, and with the use of a wheelchair. She does remarkably well, but she is severely handicapped. At the time of her illness, I was thirty-five and she was thirty-four, and we had two small children. I had heavy medical expenses, far exceeding my salary at the

Harvard Law School. (As a matter of fact, it was my wife's case which led Randolph E. Paul, then General Counsel of the Treasury, to recommend to the Congress the adoption of the deduction for extraordinary medical expenses, now found in § 213 of the 1954 Code. I have never received any benefit from that deduction, since my wife's major medical expenses preceded the adoption of that provision.)

After my wife came home, my great concern was that there should be adequate provision to see that she was taken care of in the event that I was no longer here. I took out additional life insurance, and I tried to save and to make productive investments. Over the years, I invested more and more in stamps. There were two special reasons for this, apart from their investment potential: (1) they do not produce current income, and (2) they present almost no problem of conflict of interest.

Even as a law professor, I was concerned about possible conflicts of interest. This became even more important in later years when I was in Government service. In 1961, I was appointed a member of the United States Commission on Civil Rights by President Kennedy. I resigned this office in 1967, but then held the office of Solicitor General for nearly six years. Thus, I held federal office from 1961 to 1973, a period of twelve consecutive years. Particularly while I was Solicitor General, the ownership of shares in corporations, or, indeed, the ownership of investment real estate, could frequently have raised conflict of interest questions.

Consequently, I invested more and more in stamps. This had long since ceased to be a hobby. The stamps were kept in a safe deposit box. They have continued to be good investments, even when the market for securities has declined. Making adequate provision for my wife remained a primary concern for me, but as I was able to accumulate more and more, the pressure I felt about seeing that my wife would be properly cared for was slowly reduced.

No one in my family is interested in stamps. It was always my expectation that my executor would sell the stamps, and I have left instructions with him about dealers who might be used for that purpose. I fully understood that the value of the stamps would be included in my gross estate at the time of my death, and that was all right with me. I figured that there would be no problem about valuing them, because they would be sold shortly after my death.

One of the things that has given me great concern in connection with my efforts to provide for my wife has been ever-increasing inflation. Anything else that I have done has suffered from inflation. The insurance that I took out forty years and more ago served well for a while, but its purchasing power now is considerably reduced. Some municipal bonds which I purchased, as a part of the plan to avoid conflicts of interest, are worth less now than I paid for them. It is, of course, wholly appropriate that there should be an estate tax on the value of the stamps. But is it not

really, as a practical matter, double taxation to add an income tax, too, when the increment in value is, to a considerable extent, simply a reflection of the inflation which has occurred over the past twenty or twenty-five years?

In the fall of 1976, with little warning, and no public hearings on this matter, the estate tax provisions of the Tax Reform Act of 1976 were enacted, including the provision for carry-over basis. With respect to securities, this provided a new start on January 1, 1977. With respect to other property, though, it becomes necessary to determine the cost, and there is a complicated allocation of the increment over cost. I have made no count, but in my case, I would guess at least ten thousand items, probably more, will be involved in this process, bought at different times for various prices, some times as single items, but often in groups for an unallocated lump sum, with the groups often broken up and re-arranged.

Moreover, for the most part, I have few, if any, records. Some of these stamps were bought as long as sixty years ago. (Part of the money which I earned as a pageboy in the East Cleveland Public Library while I was in high school was used to buy stamps.) These early purchases do not aggregate a great deal, but beginning in the 1930s, I bought more actively. I kept no detailed record of these purchases. I did not think it was necessary, since I had no expectation of selling the stamps while I lived, and thought that the date of death value would be the relevant figure if they were sold after I died. To some extent, I suppose that I can reconstruct the cost of some of the items by using figures on my checkstubs, if I can find my checkstubs back over a period of thirty or forty years. That will be very difficult for me to do, and it could, at best, cover only a portion of the items.

Even if the records could be put together, the computations would be extraordinarily complicated. For each item, a cost and a date would have to be determined, then a sale price, which may require an allocation if all the stamps should be sold in a single lot, or in several lots. That allocation would require valuing each item, so as to determine the portion of the sale price allocable to each item. Then a gain would have to be determined for each item, and the resulting gain would have to be allocated over the period from the date of acquisition to the date of death. As I have said, there are at least ten thousand items, probably more. It would be very difficult for me to do this. It will be virtually impossible for my executor to do it.

I have worked in the field of taxation most of my life. I have argued many federal taxation cases for the Government before the Supreme Court. I fully understand what Justice Holmes meant when he said that "Taxes are what I pay for civilization." And I have no objection to paying my proper taxes. Somehow or other, though, I have not been able to escape the feeling that I have been caught rather badly, and that the effect of the change of the law in 1976, as applied to

me, may be unfair, and beyond the contemplation of Congress when the carry-over basis provision was so hastily enacted.

Like many others, my basic purpose has been to see that my wife is properly provided for. This is not altogether easy in her case. She is already considerably handicapped, and her condition may become worse in later years. From some experience I have had, I know that if she should require around-the-clock attendants, it will be hard to keep the cost below \$50,000 a year. If that should last for ten or twelve years, or more, the aggregate could be considerable.

My basic objective was to provide for my wife. I thought I had found a way to do this, and at the same time minimize conflicts of interest in my academic and government work. This was seeming to work out well until the fall of 1976. Now, the practical problem confronting me is a very serious one.

Could the carry-over basis, if it is to be used, be made applicable to property *acquired* after the enactment of the 1976 Act? Gain on property previously acquired would still be subject to income taxation when sold by living owners. And there would be notice so that adequate records could be kept for use where the sale was eventually made by an estate. I know of the proposal that there be an optional valuation method which uses a percentage figure for determining increase in value after January 1, 1977. But the percentage suggested is too high. And this method is unfair as to property held for a long time before 1977. Thus, the figure mentioned is eight percent, which is to be compounded. That would mean that if death occurs ten years after January 1, 1977, virtually the whole increment would be treated as having occurred after January 1, 1977. This is unrealistic when it is clear that much of the gain arose prior to that date. Surely a lower percentage should be used, and some way should be worked out to apply it in such a way that all of the pre-1977 gain will not soon be wiped out.

There is an appeal, I know, in the carryover basis idea. But, it may be a matter of carrying things to a dryly logical extreme. In view of the persistent inflation, it may be that the Federal Government gets its appropriate share when it takes an estate tax from a decedent's estate. To apply an income tax, too, on the gain which passes with the property and as a part of the property at the time of death, may be more than is appropriate. And the difficulties are especially great in a situation where there is no feasible way to establish the cost basis of much of the property involved.

Though these facts are necessarily highly personal, I present them for consideration by the Committee in the hope that they will show a concrete example of unforeseen consequences of the legislation enacted in 1976, and may lead the Committee to develop amending legislation which is more workable and more fair as a part of the over-all system of federal taxation.

ACTION TO TAKE NOW

Once collectors have achieved understanding of the technicalities of the new legislation, they cannot avoid applying its implications in their own cases. The decisions they make as a result will influence the course of philately as a whole, the viability of the market and the trade. For instance, a younger collector might well alter his habits and goals so that they embrace an intensive instead of an extensive method of collecting. Rather than gathering thousands of specimens for volume only or for study purposes, he might opt for acquiring fewer but more expensive items on which records can be easily kept. What happens to the general collector and the approval trade if many others follow his example?

The middle-aged collector may decide to scramble about and set up some sort of useful record-keeping system, using cancelled checks and receipts in an effort to establish his cost basis. He and the still older collector may quietly begin a program of disposing of the more bulky, vaguely documented purchases while they are alive and able to handle the details of the sales or trades. They may progressively pare down their holdings to workable size for their heirs—and in the process may well temporarily depress certain segments of the hobby.

You can write your own scenario based on your own collection, age and responsibilities. You may decide that it is no longer feasible to collect relatively inexpensive items like modern first day covers. If enough feel that way, what happens to market value? You may feel that it is too difficult to value items for which there is no acknowledged cataloging authority. What happens to Cinderella-type collectibles or philatelic literature then? On the other hand, you may decide to liquidate most of your voluminous material, take the proceeds and invest in simpler, more straight-forward specialties that are easily documented. What will happen then to the price under the pressure of the sudden demand? And how will philatelic scholarship fare under these austere conditions?

Also in the picture, but beyond the scope of this article, are provisions of the TRA of 1976 which adversely affect the disposition and/or continuation of a small business after death of its owner. These provisions should be investigated by our dealer members.

At this juncture all we can do is learn more about the tax law provisions, convey our concerns to our elected representatives

in Washnigton, and pressure the very large philatelic organizations who have the full-time manpower to be effective to go to Washington and present philately's case.

In any event, let's do something!

* However, the mass circulation newspapers have printed the pertinent release distributed by Charles Hahn for the Collectors Club of Chicago.



Canadian First Issue Essays

Offered in the Stanley Gibbons auction sale of Nov. 24, 1977 in London of the 'Consort' collection of Canada and estimated at a value of £7,500 were two essays for the first issue of the Province of Canada. They are of the design types illustrated in the EPS catalog *The Essays and Proofs of British North America* by Kenneth Minuse and Robert Pratt as 1E-A and 3E-A, in black on thin brittle yellowish paper.

The following description from the auctioneer's catalog is worth recording here:

"Before it was decided to contract out production for the new stamps to Rawdon, Wright, Hatch and Edson (later the American Banknote Co.) essays for two denominations were prepared by Sandford Fleming, a civil engineer and surveyor. They were 3d. and 1s. values both similar in design to the issued 3d. An entry in Fleming's diary for Monday, February 24, 1851, reads "Breakfasted at Ellah's Hotel with Mr. Rutten & Hon'ble Jas. Morris, Postmaster General. Designing stamps for him." Using Fleming's essays a lithographic plate was made by Mr. James Ellis and a number of stamps printed. Although the 3d. was issued in a modified form, various factors were involved in the Post Office authorities declining to use Fleming's originals. The chief reason was probably that the lithographic production was not acceptable whereas the engraved one was; also as the 1s. was for use on mail abroad it was felt a portrait of the Queen would be more appropriate. It is believed probable that the examples on offer here are the only ones to have survived."

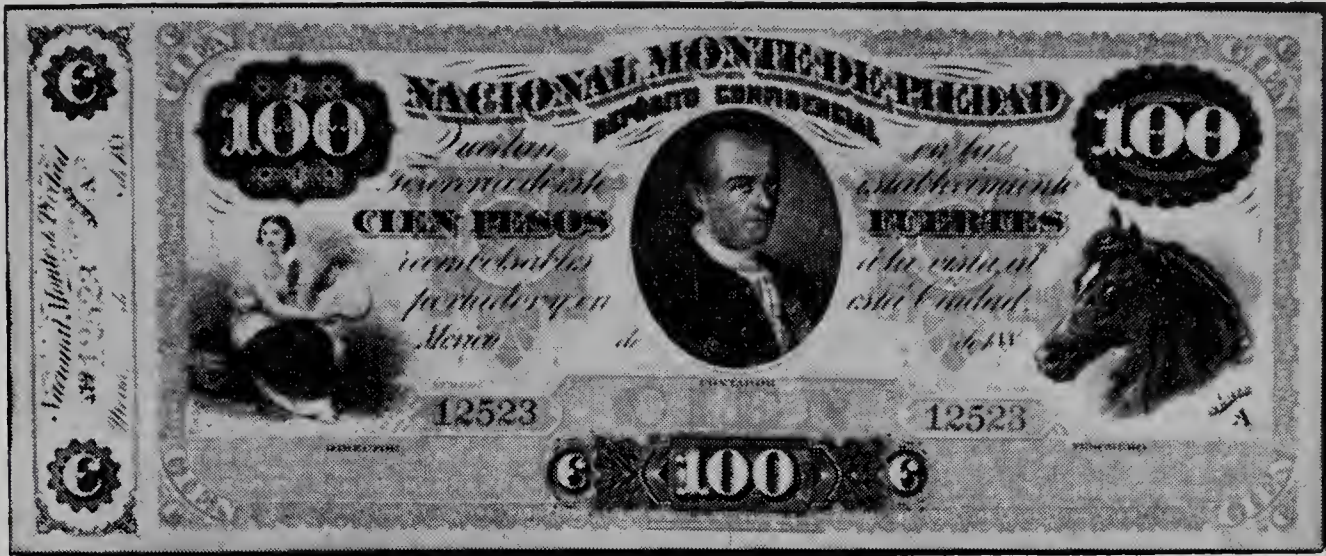
Note that the name of the designer is spelled "Sandford Fleming" instead of "Sanford Flemming" as in the catalog.

J. E. Kraemer bought the essays for the Canadian National Postal Museum, paying 10,000 pounds for the pair.



“Cinderella” Essay-Like French Imitation

Bob Stone has submitted the item illustrated here resembling the type Sage stamps of France. He believes a Grenoble utility firm made these up as tickets, perhaps for carrying packages. Because the imitation was not very exact, the French postal service did not or could not complain. Dr. Joany, the Sage specialist, states that the imitation is completely unrelated to the postage issue.



Mexico - Monte de Piedad 100.00 Pesos 188-

More on "My Horse"

By DR. DOUGLAS D. HUNTER

(Editor's Note: A Canadian reader, Dr. Hunter has submitted the following additions and corrections to Dr. Glenn Jackson's article on the "My Horse" vignettes in JOURNAL No. 135, pages 99-102. He also furnished the illustrations herewith.)

I was most interested in the short article by Dr. Glenn Jackson entitled "My Horse, An Exercise in Topical Essay-Proof Collecting" in the recent ESSAY-PROOF JOURNAL, Vol. 34, No. 3, Summer 1977, Whole No. 135. I am grateful to Dr. Jackson for pointing out the differences between the two types of vignettes of "My Horse." Only the type with the bridle is illustrated in Dr. John Muscalus' monograph on Landseer's vignettes.*

Other examples known to me of the bridled type are found on the following Latin American notes:

Argentina—on the back of a note of El Banco Entre-Riano of Concepcion del Uruguay. (Despite its name, the city of Concepcion del Uruguay is in Argentina.)

Mexico—Fabrica del Tunal 50 Centavos 1884

Chile—El Banco San Fernando 5.00 Pesos 187-

The unbridled type is also found on a note of Mexico and Chile:

Nacional Monte de Piedad 100.00 Pesos 188-

Chile—El Banco Nacional de Chile, second series, 5.00 peso note 1878-1893.

(I have a proof of the back of the Banco Entre-Riano note in green with the National Bank Note Company, New York imprint.)

I should like to correct some errors which appear in the article regarding the One Peso note of "El Banco Oxandaburuy Garbino":

1. The pictured note is not of "El Banco Oxandaburuy Garbino", but of El Banco Oxandaburu y Garbino. "Y" in Spanish means "and" in English.

2. The note is not from Mexico, but from Argentina. The city of Gualeguaychu, named on the note, is in eastern Argentina in the province of Entre Rios, the area between the Paraná and Uruguay Rivers.



Mexico - Fabrica del Tunal 50 Centavos 1884

3. The note is not a proof. It is a uniface, unsigned, unissued remainder and is comparatively common.

Because the American Bank Note Company and its predecessors printed many of the Latin American bank note and stamp issues, the same vignettes that occur on U. S. obsolete currency can frequently be found on these "south of the border" issues.

* John A. Muscalus, *Landseer's "My Horse", "Spaniel" and Other Paintings on Paper Money.*

The Rampacher Collection of Commemorative Vignettes or Seals

Only senior collectors can appreciate what this title represents—one of the greatest collections of commemorative vignettes (seals) which has ever been assembled.

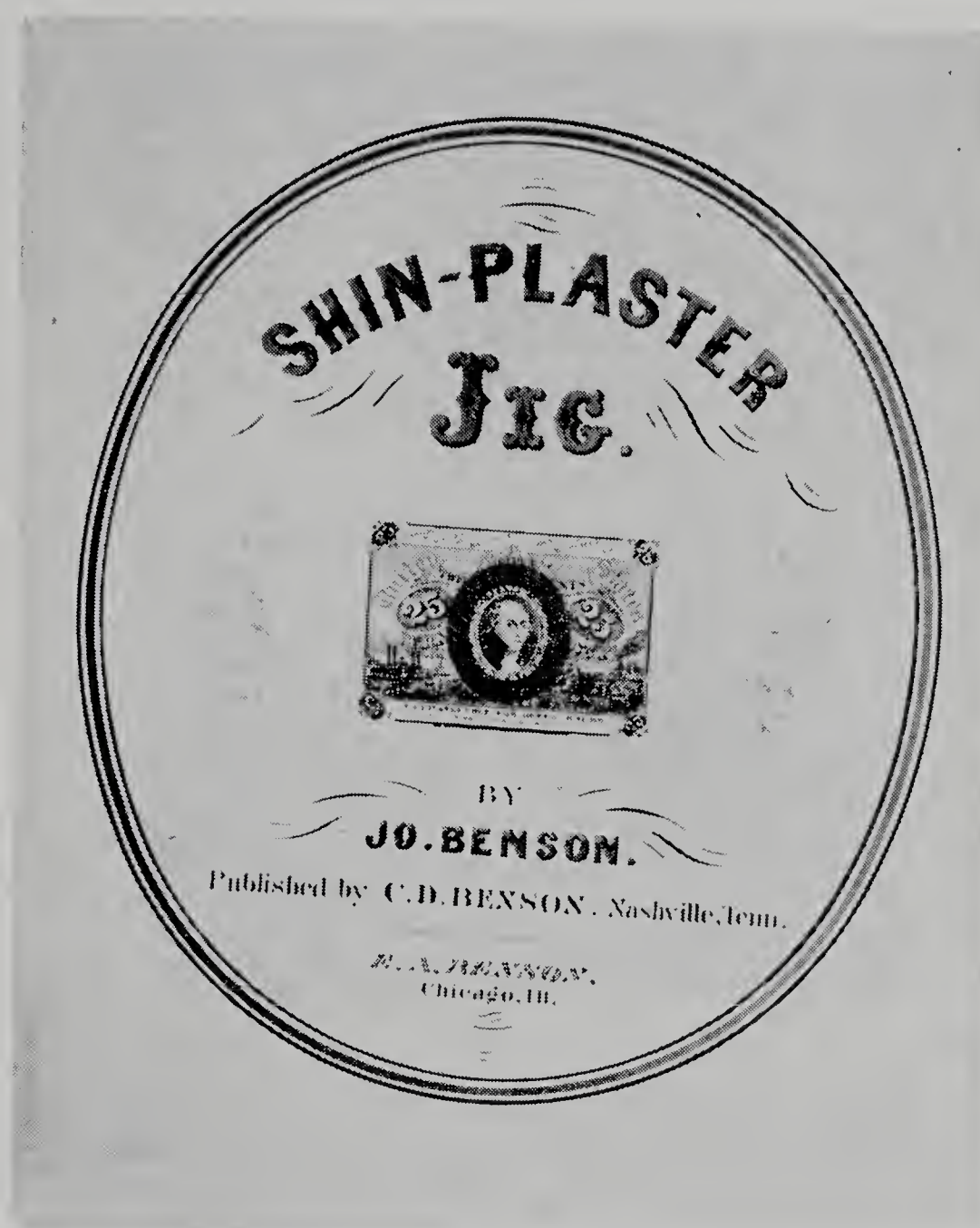
Paul F. Rampacher, born in Vienna in 1881, died in Budapest in 1972. He devoted 60 years of his life to these seals and what he collected as a researcher and as a specialist remains unparalleled. He issued several catalogs and published many articles in collectors' reviews.

The collection covers the whole world and begins with the oldest seal issued in 1851 in London. It includes many unique samples and many uncommon specimens dating back from before 1900. Some of the specialized items cover events such as Olympic Games, philatelic exhibitions, fairs, congresses, festivals, Red Cross issues, war relief funds, various charities, propaganda, etc. The number of seals has been estimated at about 60,000, sorted in 50 albums according to country.

The collection was offered at auction by the firm of Hagedorn & Co. of Limburg, Germany, on March 18, 1978. However, any portions unsold at that auction will be reoffered at an auction to be held in April or May, 1978. Catalogs can be obtained from the auctioneer.

Mr. Rampacher authored the article "Historic Background of a Bulgaria Stamp Issue" in EPJ 62.

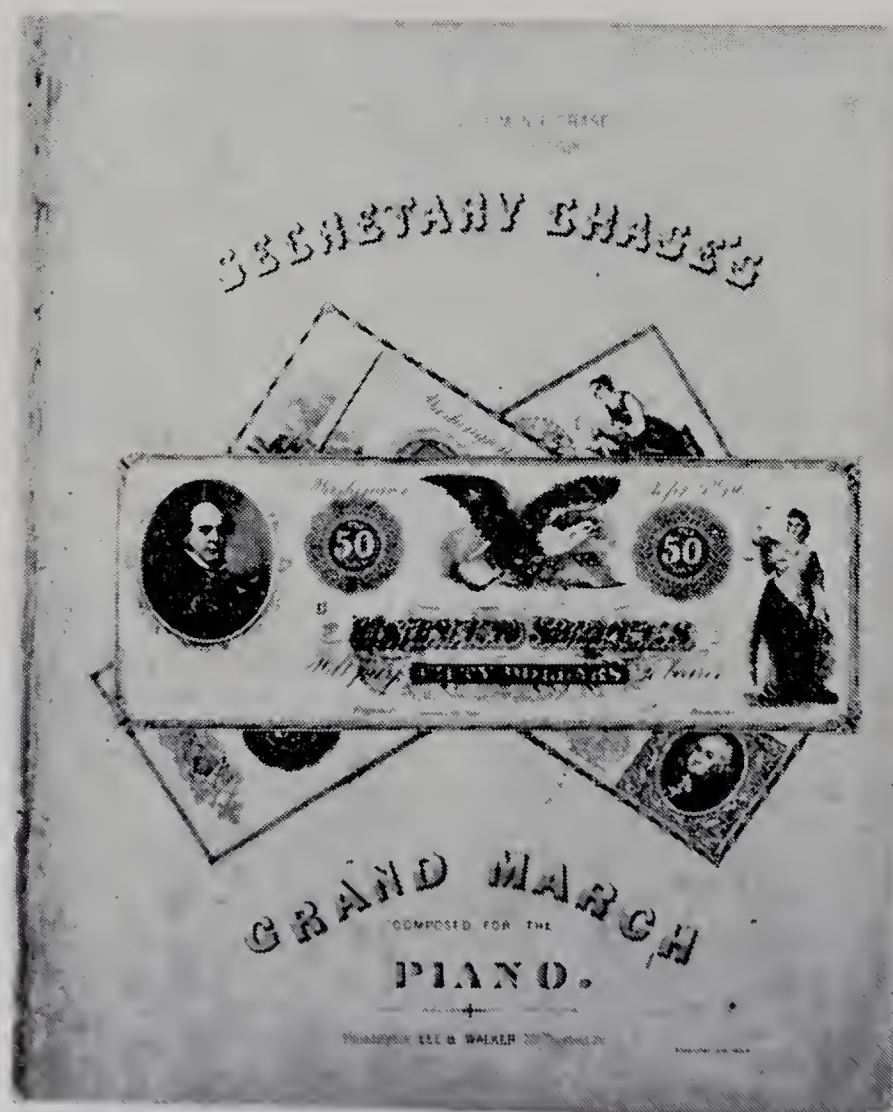
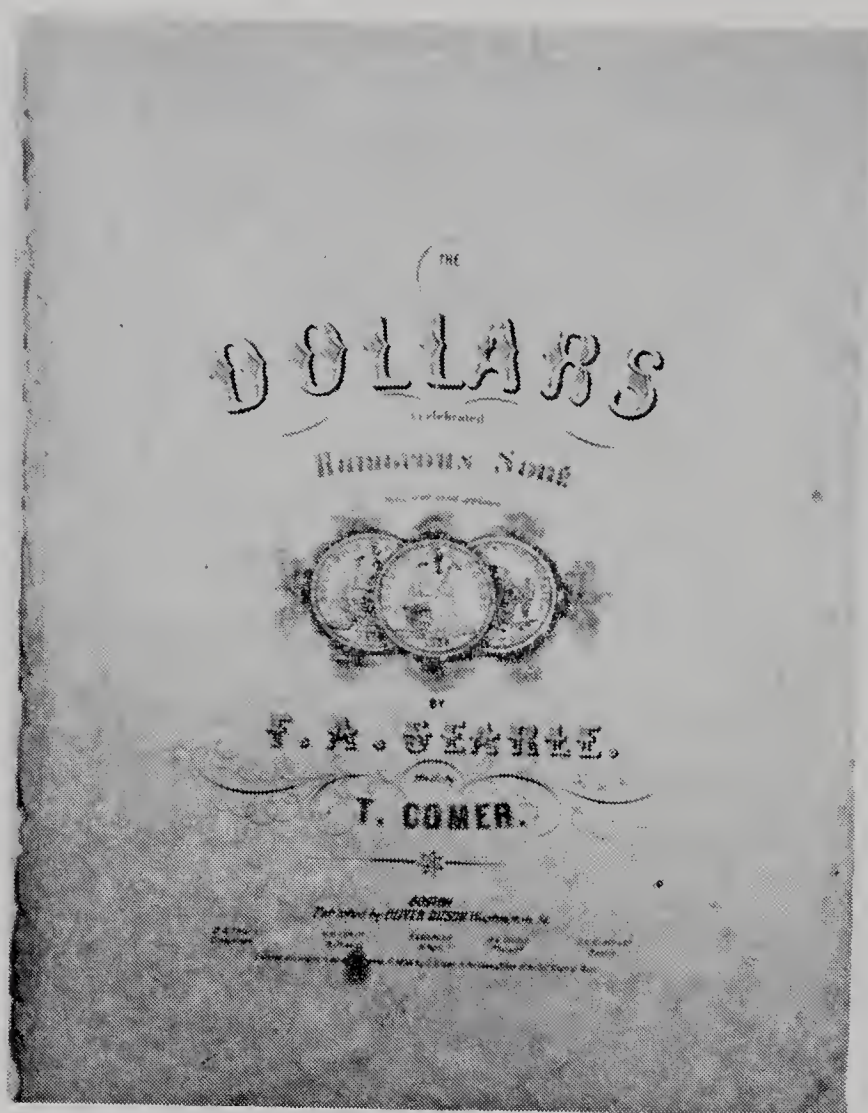
Roger A. Seebe of Foxboro, Mass. (EPS 245) called our attention to the Rampacher collection sale. He, in turn, received the information from Mr. Rampacher's daughter, Mme. Anne Sourdy.



More Syngraphic-Numismatic Song Sheets

ERIC NEWMAN has responded to Dr. Jackson's article "Greenbacks and Minstrel Songs" in JOURNAL No. 134 with photographs of three additional song sheets. One is purely numismatic, entitled "The Dollars/A celebrated/Humorous Song/Sung with great applause." It is illustrated with what appear to be 1856 Seated Liberty dollars, two obverses and one reverse. The song was written by F. A. Searle, with music by T. Comer. The publisher was Oliver Ditson of Boston.

The second sheet shown is more syngraphic—"Shin-Plaster Jig"—and it is decorated with an imitation of the 25c fractional note of the second issue. The portrait of Washington is a poor imitation, with background inscriptions reading "Furnished at wholesale and retail by C. D. Benson, Nashville, Tenn." At bottom the inscription reads "Exchangeable for greenbacks/or any other kind money" instead of "Receivable for all United States stamps/Act approved March 3, 1863". Jo Benson is listed as the author, while the name of E. A. Benson of Chicago also appears without further identification.



Dedicated to the "Hon. Salmon P. Chase, Secretary of the Treasury" is "Secretary Chase's Grand March" composed for the piano. No writer's name is given, only the firm name of Lee & Walker of Philadelphia, obviously the publishers. This sheet is decorated with artist's impressions of contemporary paper money in general.

Latin-American Essays

(Continued from Page 15)



Ecuador Essay



Issued Stamp

ECUADOR: Green and white wash and tempera essay for the Amazon River airmail 2 sucres denomination of 1942. It corresponds almost exactly with the finished design (in color as well) and is marked "accepted."



Honduras Essay



Issued Stamp

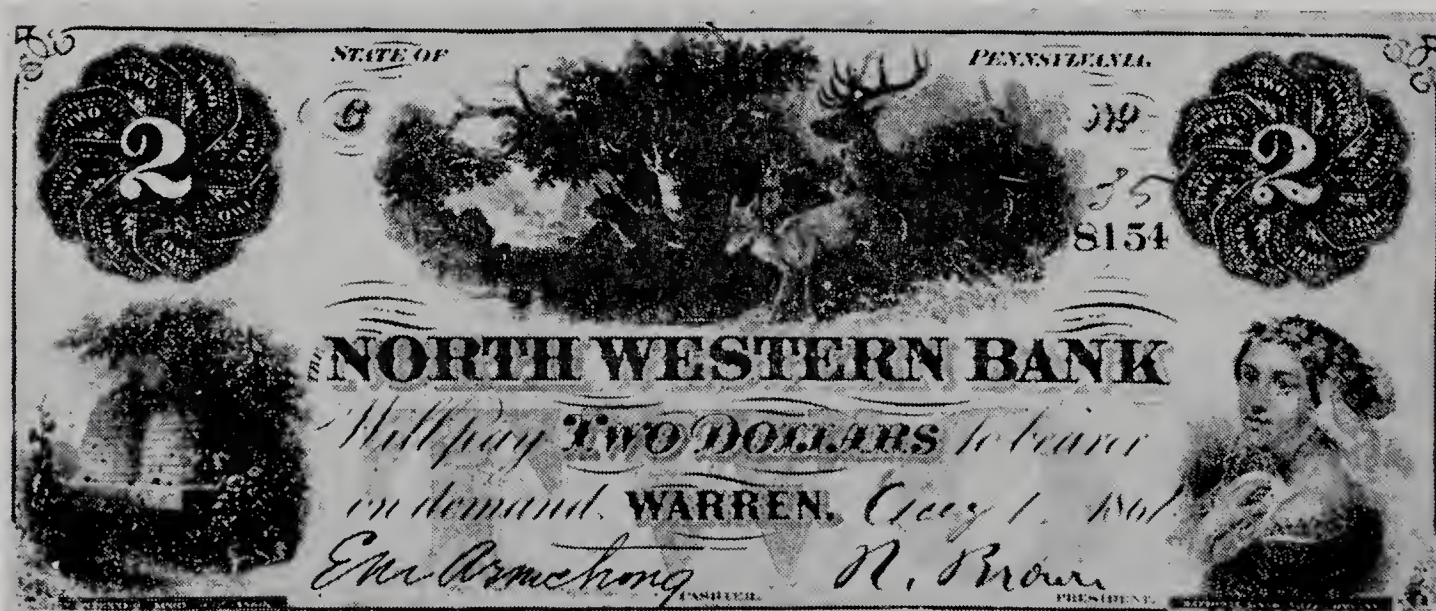
HONDURAS: Bicolored essay for another design in the 1937 airmail set commemorating the founding of the city of Comayagua (see EPJ No. 129 for the 8c design). This is probably for the 15c, type AP14, although it is denominated 24c and is longer than the issued stamp. There is, of course, no resemblance between the sketched portraits and the actual depictions which are set in plain ovals. As in the case of the 8c, the stamp was printed by the British American Bank Note Co. The portraits are in green wash, the remainder of the design in red brown.

Clifford Leak's

Minutia of Engraving



From Bank Note to Match Stamp



IN addition to the U. S. "Black Jack" stamp of 1863, the National Bank Note Company of New York apparently had another of its vignette engravings cross over from bank note to the production of a philatelic item.

The central design of the Union Match Company's private revenue stamp is that of a deer's head. What appears to be an identical design is a portion of the vignette on the \$2.00 bank note of the North Western Bank of Warren, Pa.

The heads shown on the two items have similarity in size, highlights, and shadows. Background areas have been retouched, so they are dissimilar. The bank note shows the background lines as almost vertical, to form the appearance of tree bark. On the revenue stamp the lines go to the horizontal with some cross-hatching.

Design Recycling

The ever-innovative stamp designers of the Netherlands have developed a novel approach to revising old designs. On April 15, 1977, it released a stamp publicizing forthcoming elections to the lower house of its parliament. It consists of the election stamp of January 25, 1977 recycled with the date 25 MEI '77 applied diagonally across the design in simulation of an ordinary handstamp.

ESSAYS

For

U. S. Adhesive Postage Stamps

By CLARENCE W. BRAZER

Revised By FALK FINKELBURG

IMPORTANT..PLEASE READ!

Procedures for Amending These Listings

All correspondence about, additions, corrections and objections to the following listings should be directed to Falk Finkelburg, Box 237, Coram, NY 11727, the compiler, *not* to the editor of this magazine.

These serialized listings are to be regarded as preliminary to the final catalog in book form. In order to make the latter as accurate and useful as possible, responsible comments and assistance are welcomed by Mr. Finkelburg.

(This installment is somewhat shorter than usual, due to the difficulty of obtaining suitable photographs for illustration. We shall endeavor to replace the few unsatisfactory truncated illustrations which have been copied from earlier editions.)

1869 Essays by National Bank Note Co.

(Continued)

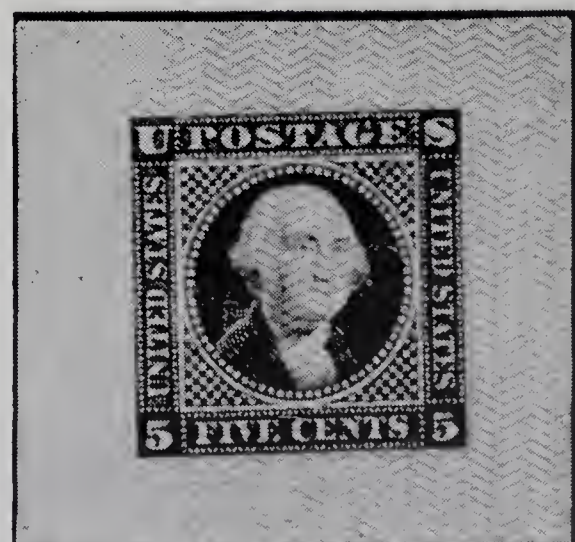
Circa Aug. 1868.

Probably essayed after George T. Jones proposal of July 20, 1868.

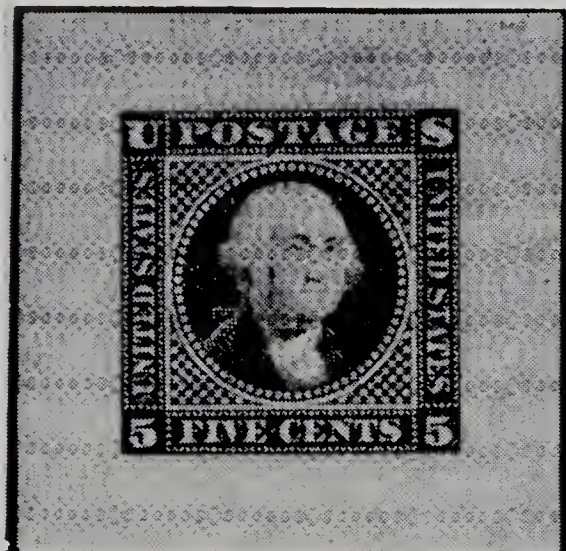
Die on thin wove paper, under-printed with various engraved safety paper designs in another color, probably fugitive ink.

William Thorp Patent
Patent No. 95624, Oct. 5, 1869.

- 5 cent d1. carmine on scarlet
orange on scarlet
- 10 cent i.1. blue on scarlet
- 30 cent j1. carmine on scarlet

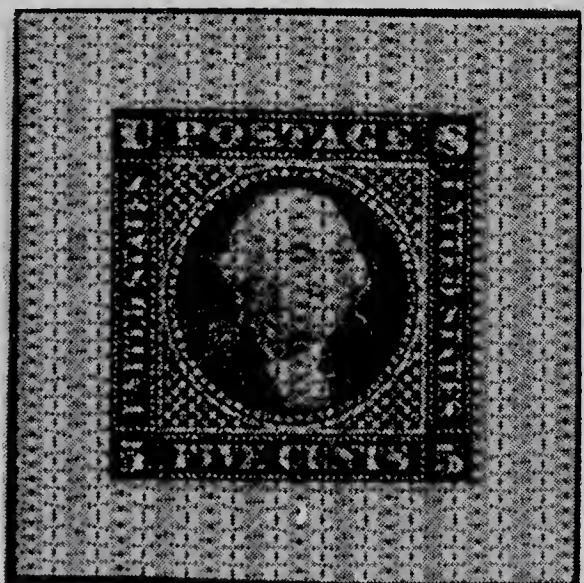


Design 1



Design 2

- 5 cent d2. carmine on violet
orange on violet
10 cent i.2. carmine on violet
30 cent j2. carmine on violet
orange on violet
orange on gray



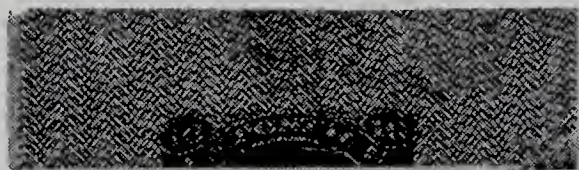
Design 3

- 5 cent d3. carmine on orange and red
carmine on brown
orange on brown
10 cent i.3. carmine on orange and red
blue on orange and red
30 cent j3. carmine on orange and red
orange on brown



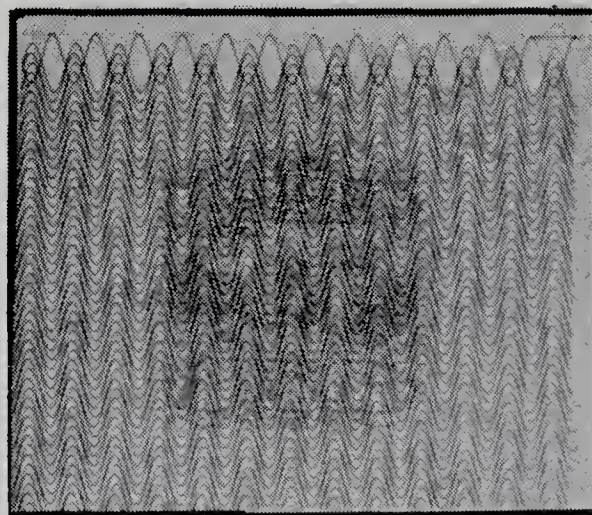
Design 4

- 5 cent d4. orange on scarlet
10 cent i.4. blue on scarlet
carmine on scarlet
30 cent j4. black on scarlet



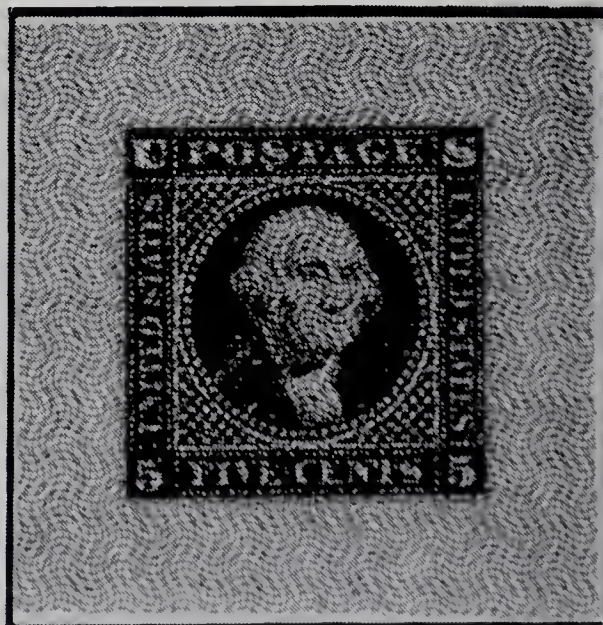
Design 5

- 5 cent d5. carmine on scarlet
orange on black
10 cent i.5. dark brown on black
orange-red on black
carmine on scarlet
30 cent j5. carmine on black
carmine on scarlet



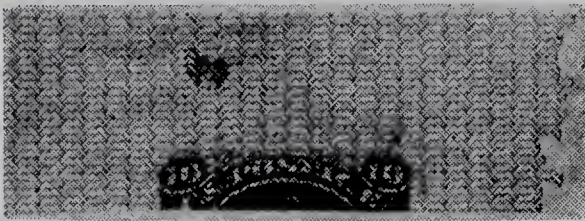
Design 6

- 5 cent d6. orange on black
10 cent i.6. blue on black
30 cent j6. carmine on black
orange on black



Design 7

- 5 cent d7. carmine on black
orange on black
10 cent i.7. blue on black
30 cent j7. orange on black



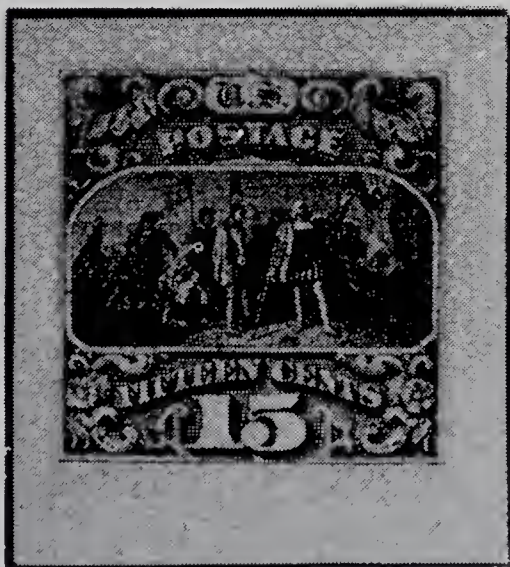
Design 8

- 5 cent d8. carmine on scarlet
10 cent i.8. blue on scarlet
carmine on scarlet
orange-red on scarlet



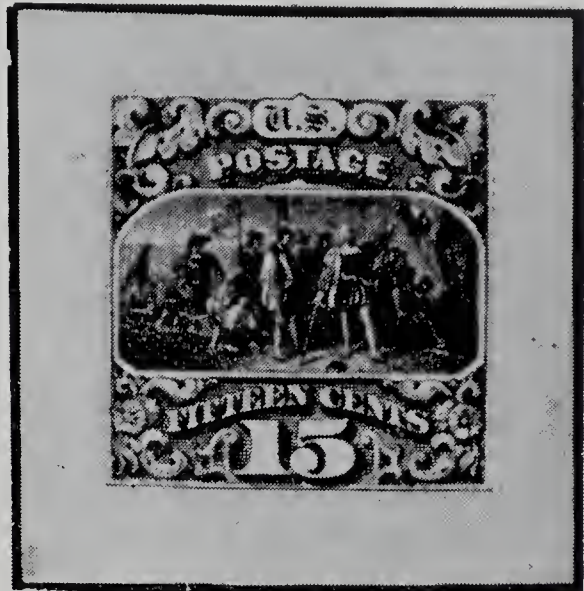
Design 9

- 15 cent f-9. orange-brown on orange
(vertical)
blue-green on orange
(horizontal)
dark blue on orange
(horizontal)



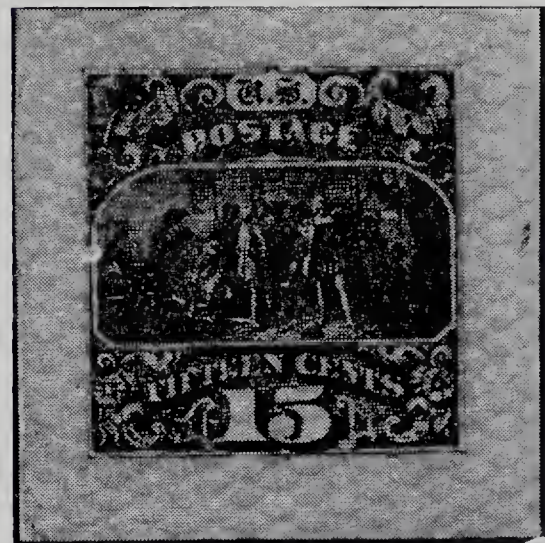
Design 10

- 15 cent f-10. orange-brown on scarlet
blue-green on scarlet
dark blue on scarlet



Design 11

- 15 cent f-11. orange-brown on light
scarlet
blue-green on light scarlet
(vertical)
dark blue on light scarlet



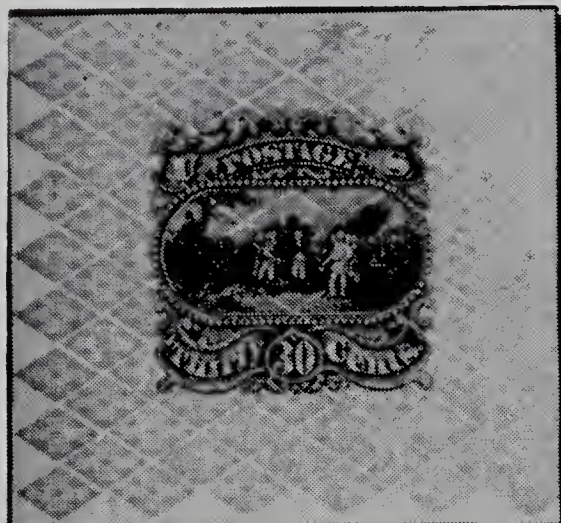
Design 12

- 15 cent f-12. orange-brown on deep
scarlet
blue-green on deep scarlet
dark blue on deep scarlet

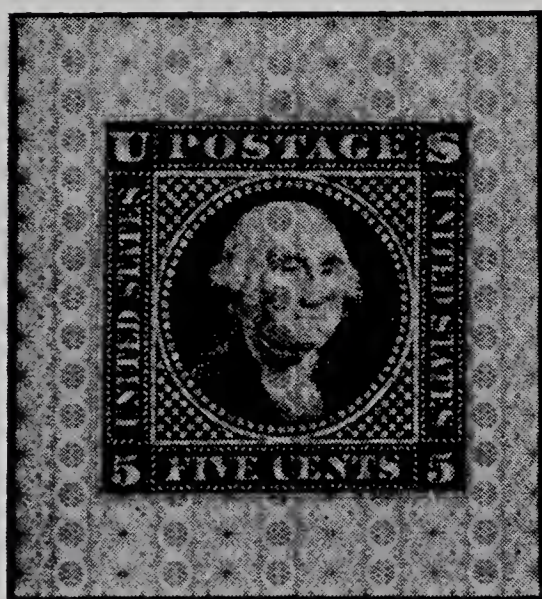


Design 13

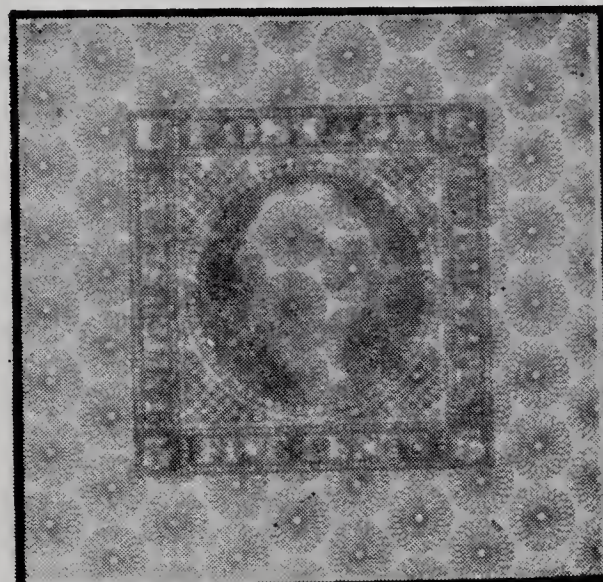
- 5 cent d13. orange on brown
10 cent i.13. carmine on brown
orange-red on brown
blue on brown
30 cent j13. carmine on brown

**Design 14**

- 5 cent d14. carmine on scarlet, horizontal
 black on scarlet, vertical
 10 cent i.14. carmine on scarlet
 orange-red on scarlet
 sepia on scarlet
 blue on scarlet
 30 cent j14. black on scarlet

**Design 15**

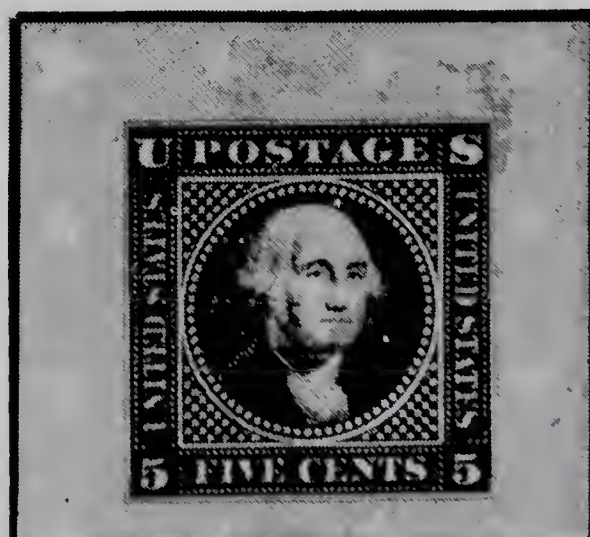
- 5 cent d15. carmine on orange-brown
 30 cent j15. carmine on deep orange

**Design 16**

- 5 cent d16. orange on scarlet
 10 cent i.16. carmine on scarlet
 orange-red on scarlet
 sepia on scarlet
 blue on scarlet

**Design 17**

- 5 cent d17. carmine on scarlet
 30 cent j17. carmine on scarlet
 orange on scarlet

**Design 18**

- 5 cent d18. black on scarlet
carmine on scarlet
- 10 cent i.18. carmine on scarlet
sepia on scarlet
- 30 cent j18. carmine on scarlet



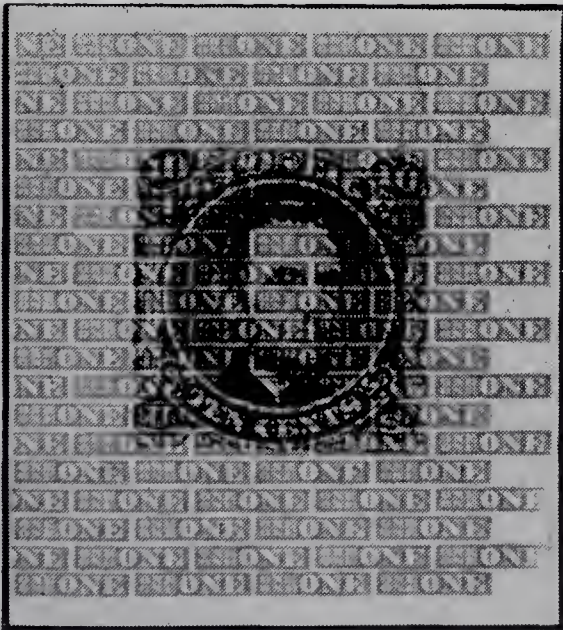
Design 19

- 10 cent i.19. blue on blue
- 30 cent j19. carmine on blue-green



Design 20

- 10 cent i.20. brown on orange
- 30 cent j20. carmine on orange



Design 21

- 10 cent i.21. blue on scarlet



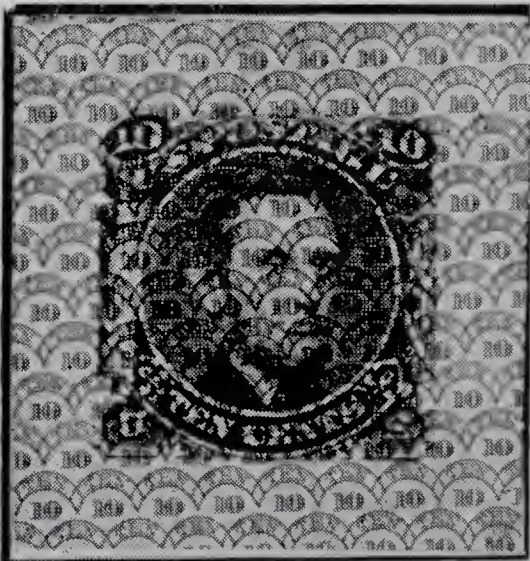
Design 22

- 5 cent d22. orange on scarlet
- 10 cent i.22. carmine on scarlet



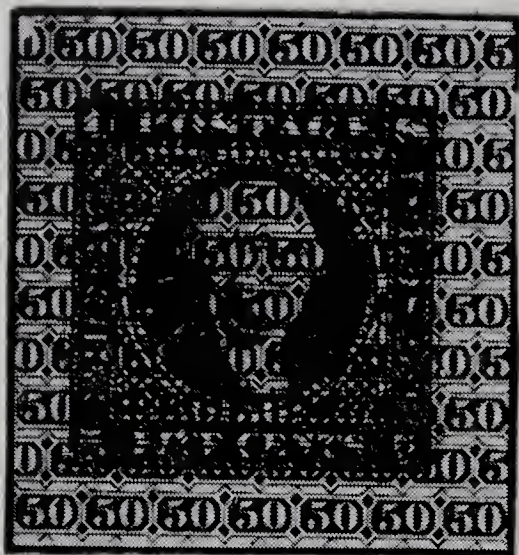
Design 23

- 5 cent d23. black on carmine



Design 24

- 5 cent d24. orange on scarlet
carmine on scarlet
- 30 cent i.24. carmine on scarlet
orange-red on scarlet
brown on scarlet
blue on scarlet

**Design 25**

5 cent d25. black on black
orange on black

(To be continued)

Coming in the
next two issues:
The catalog revision
of the 1870
Bank Note issue
essays by the
Continental and
National Bank
Note Companies.

From the EPS Archives
CATALOG PRODUCTION

Another photograph showing the on-going process of revising the Brazer catalog. L. to R. seated: the late Sol Altmann, Kenneth Minuse, and Dr. Glenn Jackson. Standing, L. to R.: Fred Schueren and the late Tom Morris.



Thirty-Fourth Annual Meeting of The Essay-Proof Society, 1977

President Jackson called the meeting to order at 8:00 P.M. on Nov. 9, 1977 at the Collectors Club, New York, N. Y. At his direction the Secretary read the Call for the Meeting.

After a few opening remarks the President appointed a Credentials Committee, whereupon the meeting was declared open for business.

The Secretary was directed to read the minutes of the 1976 Meeting. Upon motion duly made and carried these minutes were accepted as reported in *THE ESSAY-PROOF JOURNAL*, Whole No. 128, page 188.

The President appointed a Nominating Committee, David McGuire Chairman, to nominate candidates for the expired term of the officers.

The reports of the various officers were read. On motion duly made and carried these were accepted with thanks.

The Nominating Committee presented the following slate for the term expiring June 30, 1980: J. L. Gros '80, D. E. McGuire '80, R. H. Pratt '80, R. Wunderlich '80.

After asking if there were any further nominations from the floor and having heard none, the President declared the nominations closed. On motion duly made and carried, the Secretary was directed to cast a single ballot for the nominees. Thereupon they were declared elected.

There being no further business, the meeting was adjourned.

DAVID E. MCGUIRE, *Secretary*

Report of the President

This being my tenth annual report, I would like to say that the years of my tenure have been ten of the most enjoyable of my life. Mrs. Jackson said recently, "Being in the Essay-Proof Society certainly has changed your life." To this I agreed and added "Yes, and for the better".

It has been and still is an opportunity to associate with some wonderful people while learning and exchanging ideas about our hobby. Some of the knowledge of the best students in the field has rubbed off on me, I hope.

It provides a challenge, stimulating me to learn, study and compare facts about our hobby.

Although I enjoy paper money immensely, stamps still have an important place in my life, as I have been a stamp collector since age six.

My thanks to the many people who give their time, energy and money to keep the Society going: Barbara Mueller, our wonderful Editor. Why don't you give her a chance to help express yourself in the *JOURNAL*?

Falk Finkelberg, for his untiring efforts in behalf of the revised Brazer catalog.

Clifford Leak, Robert G. Stone, and Stanley M. Bierman as well as everyone else who contributed articles to the *JOURNAL*.

Robert Pratt and Rudy Wunderlich, for their more than welcome monetary contributions.

Ernest Wilkens and David McGuire, our Treasurer and Secretary, for their many hours of work in our behalf.

During the ten years our membership has increased from 256 to 450, not a double but a steady growth.

Do join us and show your interests with an article in the *JOURNAL* which helps to prove that "Collecting is Fun".

GLENN E. JACKSON, *President*

Report of the Membership Secretary

The total membership of our Society now stands at 420 members and 39 non-member subscribers.

New members continue to join the Society and we have the following members to thank for the additions to our membership:

Bernard Baum	1	Kenneth Minuse	3
Falk Finkelburg	1	Barbara R. Mueller	1
Vincent G. Greene	1	Richard G. Taylor	2
Dr. Glenn E. Jackson	2	Richard D. Warren	1
James E. Lee	1	Membership Secretary	24

Most of the new members shown for the Membership Secretary were the result of unsolicited inquiries.

Sales of back issues of the JOURNAL continue, with several additional numbers having been added to the list of those now sold out. Sales of back issues totaled \$442.50 for the year.

I would like to point out to the members that donations of JOURNALS back to the Society are deductible for Federal income, estate and gift tax purposes. Any members having duplicate and/or unwanted copies of back issues will have them gratefully acknowledged if they care to donate them to the Society. This might also allow other members to obtain copies of desired JOURNALS that are not currently available.

I wish to thank our President, Dr. Glenn E. Jackson; our Corporate Secretary, Mr. Kenneth Minuse; our Treasurer, Mr. Ernest C. Wilkens; and member Jane L. Prouse, for their willing and gracious assistance whenever it was needed. My thanks also to Miss Theresa Pavelka for her swift and accurate secretarial work.

I will take the liberty, on behalf of the membership, to extend our thanks to our Editor, Barbara Mueller, for her interest and efforts in developing and promoting our Society. I would also like to add my personal thanks and appreciation to her for her assistance and encouragement on my behalf.

DAVID E. MCGUIRE, *Membership Secretary*

Report of the Editor

On a comparative basis, 1976-77 has been one of our better recent years for publication of the JOURNAL. We are back on schedule; coordination between Falk Finkelburg and myself on production of the Brazer reprint has improved; advertising is increasing; and general mutual dissatisfaction with our work is decreasing.

I owe much to others for this state of affairs—among them Falk Finkelburg, of course; David McGuire for his efficient handling of membership matters; all our authors; and surely Dr. Jackson for his never-failing flow of syngraphic articles.

Looking over the lists of new members, I recognize many famous numismatic-syngraphic names and hope that among them will be some potential authors.

In the field of U. S. philatelic essays and proofs we need more studies; I am at a loss to understand our deficiencies in this area. Of course, with the widespread acceptance of essays and proofs as integral parts of any specialized collection, one finds articles on them in the journals of other specialty groups that deal with both U. S. and foreign stamps. Although I do not agree with the policy of simultaneous publication of a given article in several different journals which may have overlapping readerships, I do believe that it would be advantageous to philately for our JOURNAL to record all significant articles and reports, especially on U. S., published elsewhere (such as the report on the 3c 1861 experimental proofs in the May 1977 *Chronicle* of the U. S. Philatelic Classics Society) for ease of reference by future students. I would urge the Board to consider formalizing a request to that effect which I could then submit to the editors concerned for permission to reprint.

For once I have no real complaints and only hope that the next year continues as tranquilly as this one.

BARBARA R. MUELLER, *Editor*

Report of the Treasurer

Shown below is the balance sheet of the Essay-Proof Society, Inc. as at June 30, 1977 together with a statement of operations for the twelve months then ended.

Once again the expenses of the Society exceeded its annual income. In the year ended June 30, 1977, our loss from operations was \$257.68. Increased costs of printing and especially of postage were largely responsible for this result. In order to correct this situation, annual membership dues were increased to \$12.50 on July 1, 1977. This increase has met with a heartening acceptance on the part of our membership and I look forward to a much improved statement in the coming year. As in past years, the generosity of our members has made up a large part of the operating deficit. Mr. Rudolf Wunderlich added the sum of \$500 to the Handbook Fund; this was in addition to his gift of \$100 to the general funds. He, and the other contributors listed below, deserve the thanks of the Society for their valued support. Contributions were received from:

Dr. Michael Aronwits	\$ 5.00	Julian F. Gros	10.00
Dudley W. Atwood	5.00	Joseph D. Hahn	10.00
Edward P. Babcock	5.00	Robert K. Holton	5.00
Daniel M. Bagby	15.00	Arthur I. Kessler	5.00
Richard Balbaton	5.00	Ethel B. McCoy	5.00
Bernard Baum	5.00	David E. McGuire	10.00
Dr. Stephen D. Berlin	10.00	Jack E. Molesworth	15.00
Dr. Stanley M. Bierman	25.00	Barbara R. Mueller	10.00
Adrien Boutrelle	5.00	William Patterson	8.00
Donald L. Bower	25.00	J. Roy Pennell, Jr.	15.00
Fred L. Caposella	5.00	Walter Reide	5.00
Robert R. Cook	10.00	Romeo J. Routhier	10.00
Elliott Coulter	10.00	Fred P. Schueren	15.00
J. C. Cryer	15.00	Barry Schwartz	25.00
Rae D. Ehrenberg	5.00	Allison D. Shumsky	20.00
Richard Erikson	5.00	Richard G. Taylor	50.00
Mark Essner	15.00	Kenneth Trettin	5.00
Falk Finkelburg	5.00	Clinton B. Vanderbilt	5.00
L. Gerald Firth	20.00	Lynn S. Warm	10.00
Dr. Howard S. Friedman	10.00	Rudolf G. Wunderlich	600.00
Vincent G. Greene	10.00	Irv Yollis	15.00
Dean Erwin N. Griswold	15.00		

Donors may deduct contributions to the Essay-Proof Society, Inc. as provided by Section 170 of the Internal Revenue Code. Bequests, legacies, devises, transfers, or gifts to the Society for its use are deductible for Federal income, estate, and gift tax purposes under Sections 2055, 2106, and 2522 of the Code.

ERNEST C. WILKENS, *Treasurer*

THE ESSAY-PROOF SOCIETY, INC.

Balance Sheet

as at June 30, 1977

ASSETS:

Cash in banks:		
Citibank, N.Y.	\$ 205.49	
New York Bank For Savings	3,709.89	\$3,915.38
Fund for the publication of Handbook of U.S. Essays and Proofs, donation of		
Rudolf G. Wunderlich, on deposit in Central Savings Bank, N.Y.		904.35
Total assets		\$4,819.73

LIABILITIES AND SURPLUS:

Accounts payable		\$1,424.16
Total liabilities		1,424.16
Surplus		3,395.57
Total liabilities and surplus		\$4,819.73

STATEMENT OF OPERATIONS

For the Year Ended June 30, 1977

INCOME:

Membership dues	\$3,972.50
Subscriptions	140.00
Journal sales and advertising	494.01
Sample sheet sales (net)	75.32
Interest on savings accounts	247.67
Contributions	1,083.00
Total income	\$6,012.50

EXPENSE:

Printing "The Essay-Proof Journal"	\$4,803.96
Editor	800.00
Society postage and stationery	536.22
Convention and miscellaneous	130.00
Total expense	6,270.18

Loss from operations	(\$257.68)
Surplus, beginning of year	3,653.25
Surplus, end of year	\$3,395.57

Secretary's Report

By DAVID E. MCGUIRE, *Membership Secretary*

Box 189 Route 35, Katonah, NY 10536

Members Admitted

1498	Sutherland, Gregory F., P. O. Box 24231, Dayton, Ohio 45424 (No specialty given) by David E. McGuire
1499	Ellman, Lewis, 101 W. Lakeshore Dr., Carmel, N.Y. 10512 (Ghana, U.S. Revenues) by Richard Taylor
1500	Braniff, Thomas, P. O. Box 393, Egg Harbor City, N.J. 08215 (U.S.) by David E. McGuire
1501	Datz, Stephen R., 980 Olathe St., Aurora, Colo. 80011 (No specialty given) by David E. McGuire
1502	Kazman, Seymour, 2 Skelmor Crescent, Don Mills, Ont. M3A 2G8, Canada (U.S. Official Seals) by David E. McGuire
1503	Blood, John M., 380 High St., Holyoke, Mass. 01040 (Dealer) by David E. McGuire
1504	Baker, Herman L., 404 S. Eaton St., Baltimore, Md. 21224 (U.S. classics, proofs, essays, covers) by David E. McGuire
1505	Marcus, Barry, 530 Park Ave., New York, N.Y. 10021 (No specialty given) by Kenneth Minuse
1506	Kelly, Dr. Keith H., 1662 N. Laurel Ave., Upland, Calif. 91786 (19th Century steam locomotive & floral designs) by David E. McGuire

Change of Address

474	Greene, Vincent G., to 77 Victoria St., Toronto 5, Ont. M5C 2B2, Canada
1068	Van Buskirk, Harold, to 2501 Westerland #A216, Houston, Texas 77063
1218	Benfield, William R., to P. O. Box 15247, Seattle, Washington 98115
1361	Towle, Ross, to 219 S. Trooper Rd., Trooper, Pa. 19401
1471	Kaller, Myron, to P. O. Box 665, Hicksville, New York 11802
1436	Dumas, Dr. Elee C., to 1028 Suite F, Hidden Landing Trail, West Carrollton, Ohio 45449
922	Hunter, Cornell C., to 355 W. Main St., Chillicothe, Ohio 45601
1256	Jung, Paul T., to 174 Artillery Loop, Fort San Houston, Texas 78234
1351	Denison, John C., to Apt. 8, Mark 1, 4140 Gulf of Mexico Dr., Longboat Key, Fla. 33548
1158	Harris, James P., to P. O. Box 3646, Wilmington, North Carolina 28406
822	Smedley, Glen B., to 130 E. Monument St., Colorado Springs, Colo. 80903
1212	Warm, Lynne S., to 3 Monkton Waye, Speen, nr. Aylesbury, Bucks. HP17 ORZ, England

168 Heiman, Irwin

1175

Von Stein, Paul

1043 Boyd, Dr. Norman

1198

Kajiwara, Jim

1356 Cassam, Brian M., P. O. Box 8, Rockton, Illinois 61072

Number reported in JOURNAL #136	420
Gains	10
Losses	4
Net Membership	426
Non-Member Subscribers	40

STATE DEPT. INVERTS

SOME information has been received in response to Item 132-2, seeking data about the inverts of the State Department Officials. I do not have permission to identify the source, but I will record the information received from that individual.

My source makes basic reference to the award-winning collection that belonged to Mrs. Rae Ehrenberg and the article by her in JOURNAL #73. Our attention is called to the illustration on page 8 of that issue, showing a half sheet of the \$5 invert. It is also known that the Ehrenberg collection contained similar half sheets of the \$2 and \$20 values. Quoting from the letter:

“From this, if existing supposition that there was only one set of sheets in existence, there could only be single copies available.

"However, in 1953 at an Irwin Heiman auction sale a block of 4 of \$20 was sold. No information as to the buyer. A single also sold at that sale.

"Subsequently, in 1962, H. R. Harmer sold a block of four of the \$20 to a Mr. Griswold. The block was mentioned . . . as having belonged to a Mr. Demain. Do not know if he was the buyer at the Heiman sale.

"It therefore would seem obvious that there had to be two sets of sheets. None of the 'old-timers' such as Heiman,

Costales, Sloane, Perry etc., had ever given any reason to suspect the validity of the Ehrenberg set or any of the other pieces mentioned."

There you have the gist of the information that was given. As I see it, the very significant observation that there had to be two sets of sheets of the inverts seems to be undeniably correct. I would wonder that if there *were* two sets as apparent, could there have been more?

To answer this, even by using the assumption that there were two sets of sheets, would theoretically be easy. To accomplish this would require that a "population" count be taken of all existing copies. Realistically however, that is easier to say than it is to do. It would be difficult, if not impossible, to locate the whereabouts of each item at any given time.

Some identification is being accomplished by Dr. Bierman, who is seeking history on the inverts. This comes from the identities of copies whose location is known and from methodical recording of illustrations from philatelic articles and auction catalogs.

Your facts, opinions and theories on this item are still needed. If any of you has any reference material in the form of photographs, auction catalog illustrations or additional information on the State Department inverts, let me hear from you. I'll see that it gets noted and passed on.

BUREAU DEMONSTRATION PLATES

Item 132-1 sought reports of demonstration plates used by the Bureau of Engraving and Printing in exhibition at numismatic and philatelic shows.

A member reports a demonstration plate used by the Bureau at the A.S.D.A. show in November, 1977, that is new to me.

The demonstration plate used was a block of nine in vertical format with the subject identified as "Frigate." The vignette depicted a sailing vessel under full canvas moving through moderate seas. The point of view was slightly left of head-on. Other than the designation of "Frigate" at the bottom of the design, there were

The ink color reported in use at the demonstration was green. Individual subject size was identical to vertical common other identifying marks in the design. memoratives.

I believe this is the first show demonstration plate I know about that doesn't reproduce an identifiable stamp or paper money issue. Those that I have had the opportunity to see used first-hand have always been subjects existing as stamps or currency. Perhaps the Bureau is now using general subject matter in connection with the move to copyrighting of stamp designs by the Postal Service?

I would appreciate reports by any of you who have the opportunity to view any demonstrations by the Bureau, especially if the subject plate is previously unreported.

CHAPTERS

The requests for members desiring to form local Chapters in the Washington, D.C. area and the greater Chicago area are still open. If any of you in these areas are interested, let me hear from you and I'll see what I can do to get you started. If there are any of you in other areas who would be interested, let me know and I'll post it here.

That about covers all I have for now. I would remind you that your input to this column is essential. If I don't hear from

you, I have no way of knowing what's on your mind. So, drop me a line with your question, answer, opinion or comment.

My thanks to those who took the time to send me the information contained above. You have helped write this edition and you have added to our store of facts. This column is yours and without you it wouldn't exist!

David E. McGuire
Box 189 Route 35
Katonah, New York 10536

JAMAICAN MAPS

On Mar. 12, 1976, Jamaica issued a set of four stamps depicting some of the earliest maps of the island published in the 16th century. The designs, executed by Leslie Curtis for Questa Colour Security Printers, are as follows:

10c. The earliest known printed map, specifically of Jamaica, was by the Italian cartographer Benedetto Bordone and was published in the 1528 edition of "Isolario" in Venice, Italy.

20c. Taken from the atlas of islands done by Tommaso Porcacchi and first published in the 1576 edition of "L'Isole piu famose del Mondo" in Venice, Italy.

30c. Extracted from one of the earliest maps of the Caribbean area, done by Theodor De Bry, a skilled engraver and cartographer from Belgium. First published in 1594.

50c. Originating from a map of the Caribbean area CUBA INSULA (includes Jamaica) by Barent Langenes published in "Caert - Thresoor, Cornelius Claesz", Middleburg 1598. Reissued in "Bertius Tabularum Geographicarum" Amsterdam, 1600.

VATICAN TRIPTYCH

The three stamps issued by the Vatican on June 18, 1974 for the seventh centenary of the death of St. Thomas Aquinas when joined together form a triptych representing the "Scuola di S. Tommaso" (The School of St. Thomas). The etching is by Tullio Mele, and is copied from a panel painting in the Library of the Convent of St. Mark in Florence by an unknown artist of the School of Fra Angelico. The stamps are printed in two colors by offset and intaglio on white paper by the Italian State Polygraphic Institute.

Robson Lowe Auction Sales of Essays and Proofs

1977 Season

By BARBARA R. MUELLER

(For the purposes of this review, the December 1976 sales are also included.)

IN past years it has become our custom to tabulate significant essay-proof realizations at Robson Lowe auctions in one summary article rather than to attempt quarterly reports. But since the flood of De La Rue archive material (see JOURNALS 132 and 133) and now similar essays and proofs from other security printers reached the market, even such summaries have become impractical.

Any collector with the slightest interest in "foreign" essays and proofs, particularly British, should subscribe to the Robson Lowe sale catalogs. He will thereby assure himself not only of obtaining desired items but of building an invaluable reference library liberally illustrated in color. Some of the beautiful and unique items shown in these catalogs are downright dazzling. And the prices realized lists will complete the picture.

Therefore, if present trends in Robson Lowe sales continue, we shall attempt only a brief sampling to indicate the direction of the market and collector fashions. The following are direct quotations from the catalogs and annual review:

The V. N. F. Surtees collection of **Jamaica** started off the new season in London with £2,900 for the 1921 6d. Abolition of Slavery essay without the "Specimen" overprint. **Brunei, Labuan, North Borneo** and **Sarawak** the following afternoon saw £1,800 paid for 15 imperforate colour trials of the Brunei 1907 1c.

Undoubtedly one of the most fascinating and successful sales of the season was that of the Great Britain collection formed by Gerald E. Wellburn of Vancouver. The Sale of **G.B.** proofs and essays made over **£100,000** and included £1,500 for a cut-down proof of the 2d. Tyrian Plum dated "29 Nov. 1909", £2,300 for a photograph of the original drawing of the head of Edward VII touched up in white and signed by Emil Fuchs and £5,500 for a set of 12 essays for the 1870 ½d. stamp.

One sale devoted entirely to **Great Britain** proofs and essays, Dec. 16, 1976, brought just over a hundred thousand pounds.

Great Britain—1840 One Penny Black Proof. A Die Proof Mounted on Card (74 x 72 mm.) showing the design without value or inscription at top, head and back of neck completed, endorsed in pencil "Proofs", horizontal and diagonal creases.
£4,500 4250

(Prices in Swiss francs)

Cyprus—1902-10 King Edward VII. Die proof in black of the Key-plate, small scuff on surface. Dated 30 Sept. 1902 S.F. 200 2800
—1882-86 Die I CA. Die proof in black with hand-drawn CYPRUS 30 PARAS mounted on card dated 25 Jan. 82 on which the printers mauve colour sample label has been stuck. S.F. 400 2600
—1881 Die I CC. Colour trials made 28 Aug. 1883 from the die perf. 12 with upper and lower tablets blank for the proposed but unadopted new colours, 30 pa. rose, 1 pi. mauve and 2 pi. orange. S.F. 1200 10,500
Gibraltar—1931-33 engraved. Die proofs of the 1d. scarlet (15.5.31), 1d. red-brown (15.5.31), 1d. grey (23.8.32) and 2d. dark blue (29.11.32), being made as colour trials for the four values and approved on the dates given. S.F. 2000 3500

- Malta**—1885 typographed. Key-plate (as used for 2d., 4d. and 1/-) in carmine, value tablet blank but the 1d., 2d., 2½d., 4d. and 1/- values in words below; dated 26 Sep 83. S.F. 1000 4000
- 5/- carmine, the accepted design, dated May 4th 1885. S.F. 1000 4500
- 1899-1901 engraved.—¼d. unadopted large design "A", partially photographic from an original drawing and then touched up, suggested colour. S.F. 600 4250
- a similar essay "A" but the accepted design made from a photograph of an engraved plus some handwork dated 12 April 1898. S.F. 500 4750

Egypt—1878 Essays and Proofs

- 6th July—Six sheets of paper, each 210x145 mm., with enlarged (144x114 mm.) pen and ink drawings of the inscriptions only; Cinq paras, Dix paras, Vingt paras, Une Piastre, Deux Piastres and Cinq Piastres values, each with an issued stamp (Norway 1873 7 sk., G.B. 1876 2½d. plate 4, France 1876 25c. blue, Norway 1871 3 sk., Norway 1877 3ö. and Egypt 1874 5 paras Westfehling essay in green perf. x imperf. respectively) affixed to centre as examples of colour, each annotated at foot "The Arabic inscriptions are but written in a slovenly manner, and the cardboard diagrams, which are accurate, must be followed. S.F. 1000 1300
- 7th August—five of the six (no 20 paras) "cardboard diagrams" (238 x 162 mm.) referred to in the previous lot, each value with four enlarged (75x58 mm.) and two small (25x22 mm.) pen and ink drawings of the Arabic only, one or more of the examples of each are marked "best", each handstamped "7 Aug 78" at upper right. S.F. 500 650
- piece of card (97x80 mm.) with pen and ink drawing of the star and crescent watermark, handstamped "7 Aug 78" and similar card with essay "PE" drawing of a suggested watermark with note "Mr. Halton called today and suggested this in place of crescent and star watermark. I gave him a copy of this which he will himself send out by Friday's mail", this dated "8 Aug 78". S.F. 100 190
- similar card (77x53 mm.) affixed to paper (245x223 mm.) with hand-painted 5 paras, 10 paras, 20 paras, 1 pi., 2 pi. and 5 pi in approximately their issued colours, each on a piece of tracing paper (85x70 mm.) dated "7 Aug 78", a glorious set with the inscriptions picked out in Chinese white. S.F. 2000 3750
- 1st October die proof in black on glazed card (92x60 mm.) with Sphinx and Pyramid only, uncleared surrounds and with manuscript "Original 'Pyramid' die" and handstruck "Before Hardening" and "Oct. 1, 1878", a little toned. S.F. 200 350

Sudan—1898—Color Trials. A sheet bearing eight imperforate 2m. trials in the colours of the issued set, written at the side of each trial is the value that each colour combination is to represent, also bearing two bisects, one for the colour of the 2 pi. vignette, the other for the frame of the 5m., handstamped at foot "Passed/12 Nov 97", fine. S.F. 1500 1500

- An "Appendix" sheet dated Dec. 16th 1897 bearing 20 different imperforate 2m. trials, a piece bearing eight imperforate trials and eight others off paper, some small faults. (36 trials) S.F. 10,000 6000
- 1948 Opening of Legislative Assembly. 10 m., a roughly drawn and hand painted essay of the accepted design in grey, blue and white, on card (92x102 mm.) endorsed "Sudan Legislative Assembly/ 10 milliemes Stamp" and "V Red/B Black", fine. S.F. 750 500
- 1951 "Shadouf" essays. A selection of imperforate essays with frames similar to those for the issued "Camels" and the vignette showing an Egyptian taking water from the Nile comprising vertical strips of four of the frame and vignettes, the combined designs in vertical strips of four (2), a block and two singles, also a corner block of eight with variety design doubly printed one inverted, status unknown, fine. (30) S.F. 200 110

Postage Due Stamps. 1901 issue essays.

- A beautiful wash drawing of the gunboat Zafir on cloth backed map paper (240 mm.x180 mm.) similar to that used for the vignette, at the lower right of the drawing is an essay for a "Tax" stamp incorporating the drawing and a suggested colour scheme, signed "E. A. Stanton Capt/Berber/25.5-98", light vertical folding creases. S.F. 600 3000

Note: the above was sent to the printers on 8th September 1898 with a request for it to be used, after the style of the rough in the lower right corner for a Sudan Tax Stamp.

As a result of the previous sketch the printers sent on 23rd September 1898 an essays using the gun boat design, with the words "SUDAN POSTAGE" above.

—10m., a composite, photographic essay mounted on card (104x90mm.) dated "Sept 23rd 98" with "Sudan Postage" above vignette, also a photographic essay of the 2m., 4m. and 20m value tablets, fine. S.F. 350 475

Note: although the above essay did not incorporate the word "Tax" as requested, the Sirdar aproved the design on 25th October 1898. 60,000 each of 2, 4, 10 and 20 mils. were ordered, because it was for Post Office use only and not issued to the Public.

(Prices in Pounds Sterling)

Air Mails 1931-37 Issue. Color trials. 3m. green and brown (2), 2½ pi. black and ultramarine and 2½ pi. black and blue, imperforate proofs affixed to card (159 x 127 mm.) dated "23rd May 1932", each marked "1", "2", "3" and "4" respectively, "2" with manuscript note "3 Mils appd Cols" and initialled, a little soiled. £275 200

—3m. green and brown (2), 2½ pi. black and ultramarine and 2½ pi. black and blue, imperforate proofs affixed to a card (159x127 mm.) dated 23rd May 1932, each marked "1", "2", "3" and "4" respectively, "1" crossed by diagonal line, "2" endorsed "this stamp is/suitable" and "4" endorsed "Owing to the similarity between these colours and those of the existing 5.P.T. Airmail stamps this shade is not suitable", fine. £250 180

—Essays. 1930 essay for the 1931-37 issue, two 2 pi. bromide essays in green and brown and in brown and green depicting elephants in the shadow of an aeroplane, both 47x35 mm., the former removed from its card and slightly creased, the latter on card (112x110 mm.) marked "Border Brown Vignette green" and "Original is as this except that colours are reversed" and dated "29th October 1930", also four different photographic 2 pi. essays of the statue of General Gordon with aeroplane to right in background. £200 150



U.S. local stamps. Pomeroy & Co's Express Gavit engraved advertising label in black with railway engine (reversed die 2) with the four towns New York, Albany, Buffalo and Toronto, served by this express. £20 34

Bob Stone on "Essays Which Are Not What They Seem"

"The two 'essay' drawings allegedly by J. J. Barre, from the Burrus collection, which were offered again recently by Stamps Information Associates, are the subject of comment by member Barbara Mueller in E-P Jn #134, 1977, pp. 51-56; she concludes they were expressly made for Burrus as collateral material. Other drawings of Greek 'essays' signed by A. Barre were also in the Burrus collection. But the fantastically ornate Victorian style of the alleged J. J. Barre drawings is hardly what one would expect from him—a classicist if there ever was one. They must have been drawn by somebody else, and long after Barre's death."

Report of Auction Sales of Essays and Proofs

Auctioneers desiring their sales reported should send prices realized to:
Barbara R. Mueller, 225 S. Fischer Ave., Jefferson, WI 53549 or to:
Falk Finkelburg, P. O. Box 237, Coram, NY 11727 for sales of United States essays and proofs.

ALL DESCRIPTIONS ARE FROM THE AUCTIONEER'S CATALOGS.

Reported by Barbara R. Mueller

For Syngraphists

Stanley Gibbons Auctions Ltd., London. Sale of Sept. 17, 1977.

PRINTER'S PROOFS

	Est. Real- Value ized	
Five Proof cards: Showing small recess-printed vignettes, evidently for use on banknotes, depicting Harbour Scene, Mountain, two birds, Britannia, and early railway engine/ox wagon respectively F/VF	25	£25
"Chalon Head" of Queen Victoria, printed in green on playing-card size stiff card, attractive "burélage" surround EF	45	50
Waterlow & Sons Ltd., "Advertising Proof": with girl's portrait on obverse, British Lion on reverse VF	12	10
—same, but with vignette of Geo. III at right, Carpenter's Hall printing office in centre VF	12	10
Burgaria—National Bank: 50 Gold Leva (Pick 24), separate obverse and reverse; two small hole cancels on each and slight mounting marks on left-hand reverse Good VF	20	14
China—The Chartered Bank of India, Australia & China: 10 Dollars, pale brown, Tientsin (undated), 19—. W. W. Sprague & Co. Ltd., London Good VF	135	95
China—"Uniface Proofs": obverse/reverse of following; Bank of Communications, 1 and 5 Yuan, all perfd "Specimen", with ditto ovpt'd in red; The Central Bank of China, 1 and 5 Yuan, all four ovp'd "Specimen" in red EF	110	95
German States—Saxony: 5 Thalers, 22nd June 1870, Series B. Giesecke & Devrient, Liepzig, uniface proof on card Near EF	115	105
Great Britain—Halifax Joint Stock Bank: £5 18—, two proofs, in blue/dark grey, resp. engraved by W. H. Lizars, Edinburgh. Vignette of King Wm. IV at left, and view of Halifax at top centre. Small hole cancel over Manager's signature area, otherwise Good VF	75	105
Great Britain—a selection of English Provincial Bank Proofs, comprising Bicester & Oxfordshire Bank £5 and £10 18—; Craven Bank Skipton £20; Northamptonshire Banking Co., Wellingborough £5 18—; Boston Bank, £5 Boston 188-; Bank of Bath, Bath £5 183-; Banbury Old Bank £5 18—; and Consolidated Bank Ltd. £90 Post Bill 186-. Condition Fair to F, some badly torn	100	120
—Another selection of English Provincial Bank Proofs, including Woodbridge Bank £5 18—; Swaledale & Wensleydale £5 18—; Bicester & Oxfordshire Bank £5 18—; Safforn Walden & North Essex Bank £10 18—; Kendal Bank Sight Bill £10 185-; Pease's Old Bank. Hull £5 18—; Oldham Banking Co. £5 183-; Wolverhampton Bank £10 18—; and Craven Bank, Settle 21-day Sight Bill £15 184-. Condition Fair to F, some notes heavily torn at edges	100	120
Great Britain—Scotland: Bank of Scotland, £1. Edinburgh, 1825 (S.G. 52a). Proof on thin paper, Perkins, Bacon & Petch, London; small vertical tear at bottom, otherwise Good VF	95	70

Italy—Bank of Rome: 5 Lire (undated), uniface proof on thin paper, hole-cancelled over number areas, some slight foxing, otherwise EF	75	48
Italy—National Agricultural Bank, Florence: 500 Lire, Law of 21st June 1869, proof on thick paper, hole-cancelled and overprinted "Specimen" over signature areas; attractive vignette depicts head of female figure "Agriculture" at top VF	430	350

Offered in Stanley Gibbons second international auction in Australia, Oct. 19, 1977:



Australian & European Bank £10, 18—specimen, printed by Bradbury Wilkinson of London (bank founded 1874, ceased business 1879) estimated at \$1200 Australian.

Bank of New Zealand £5 Oct. 1, 1926 specimen, Bradbury Wilkinson (Pick 59) estimated at \$600 Australian.



Auction Accents

For Philatelists

AN EXTENSIVE ESSAY-PROOF SALE

Reported by ERNEST WILKENS

R. A. Siegel, Inc., New York, NY. Sale of Dec. 3-6, 1977.

A Saturday sale of over six hundred lots of essays, proofs, and specimen stamps held by Robert A. Siegel Auction Galleries on December 3, 1977, took on aspects of an Essay-Proof Society convention as members from near and far gathered in friendly competition. The sale began with a spectacular set of large die proofs of virtually all the U.S. issues from 1845 to 1893 bound in three volumes. The lot realized \$70,000 for the seller, the Western Postal History Museum.

As the essays and proofs of the 1847 issue were succeeded by those of the 1851, 1861, 1869 and the bank note period, the prices realized were well in line with catalog listings and with prices paid in the recent year or so. Multiples of plate proofs found better than average prices, however. A second highlight of the sale was a collection of "Sample" and "Sample A" overprints on the American Bank Note Co. issues affixed to pages of an unused 1889 Post Office Department Contract Proposal. The text of this document explained the color scheme desired for the 1890 issue. This important piece reached \$9,500.

The section of U.S. revenue essays and proofs was where the surprises were. The Scott Specialized Catalogue had come out the month before, bringing with it substantial increases in revenue proof prices over those of the previous edition. Yet lot after lot brought prices 50 to 100% more than the new catalog values.*

This trend extended to the trial color proofs. Forty-two lots of tax-paid revenue proofs and essays concluded the sale. These were described as coming from the Hiram Deats collection. Indeed, one of the items, the 10 oz. 1879 revenue stamped paper for Manufactured Tobacco specimen on buff card, bore a pencil notation in Mr. Deats' hand to the effect that he paid \$3 for it on October 5, 1886. In this sale it fetched \$260. A majority of these tax-paid lots were described as unlisted in George Turner's *Essays and Proofs of United States Internal Revenue Stamps*.

The new listings may be grouped into four categories in order of increasing significance: (1) Additions of new denominations to already listed series, as for example, the 100 gallon 1875 Distilled Spirits India on card proof, or some of the Snuff SPECIMEN overprints; (2) Additions of whole new series of proofs, as the sets of 1875 Tobacco proofs, or the 1913 Tobacco SPECIMEN's; (3) Additional essays submitted by the same company for other classes of tax-paid stamps, as the Rectified Spirits model which is similar to the Wholesale Liquor Dealer Stamp (Turner essay A-91) and the Imported Cigars models (C-102 to C-106); and (4) New essays, of which there was only one, a 50 Cigar coupon essay, 15 x 4½ inches in size with a sort of imprint, "Hunter's Design", in the upper right corner. Mr. Siegel and his staff are to be commended for the thoroughness with which they cataloged the material in this difficult area.

* There was some interest, however, about the fact that nearly half the revenue lots were sold to the "book".



THE ABOVE LOT OPENED FOR \$9000.00 AND WAS SOLD, AFTER FURIOUS BIDDING FROM A FULL FLOOR, FOR \$20,000.00.

Simmy's Stamp Co., Boston, MA. Sale of Jan. 18, 1978.

The Robert Lewenthal "specimen" overprint collection grossed \$150,089. The 580-lot sale featured the following:

A 5c 1847 #1P4S with hinge stain sold for \$850.00; a scarce 5c 1847 #1TCS (India)—\$1050.00; a #1TCS on thin glazed card—\$700.00; a 10c 1847 #2P3S (India) with scuff in margin—\$525.00; a unique 1c 1857 #24SA with pulled corner perf and toned spot—\$475.00; a very rare copy of the 3c Type II 1857 #26SA with stain and thin—\$500.00; a unique 3c 1857 #26FS with ink stain—\$1050.00; an extremely rare 3c Type II 1857 #26SI with thin & blunted perfs—\$950.00; a 10c 1857 #35SA—\$800.00; a unique used copy of #35SA with double overprint and diagonal crease—\$700.00; a rare 10c #68SA with cut perfs—\$525.00; a rare block of 4 of the 3c #65SB with hinge reinforcement—\$525.00; 2 blocks of 4 of the 5c #76SB with HR—\$500.00 each; a rare 1c E grill #86SA with thin and crease—\$400.00; a 30c F grill #100SA—\$500.00; an unlisted unique 24c F grill #99SA with blunted perf—\$525.00; a 12c #69SJ with HR—\$1500.00; a 2c #73SJ with HR—\$1700.00; a 15c #77SJ with HR—\$1600.00; a unique 1c #112S with crease—\$700.00; a rare 10c #116SA with perfs cut in and perf crease—\$500.00; a unique and unlisted 10c #116SH with a thin—\$450.00; 2 copies of the rare 12c #117SA one with crease and one with perfs cut in—\$500.00 each; a unique unlisted 12c #117SI with tear—\$500.00; a 90c #155SA with thin—\$1400.00; a \$2.00 Columbian #242SE with rough perfs—\$500.00; a \$5.00 Columbian #245SE—\$450.00; a unique unlisted 15c #259SE with thin & tear—\$750.00; a lightly hinged \$5.00 #313SE—\$325.

A rare set of 1-50c postage dues #J38-44SE with faults sold for \$575.00; a complete set of 1-50c Universal Postal Congress overprints with faults—\$650.00; a set of manuscript overprints containing the 5, 10, and 25c #PR5, PR2, and PRSI with faults—\$525.00; a complete set of 1c-\$100.00 Newspapers #PR114-PR125SE with HR—\$400.00; a complete set of 1-25c Shanghai Overprints #Q1-9—\$550.00; a 5c Guam #5S with HR and perfs touching—\$200.00; a 10 Guam #E1S—\$550.00; a set of PORTO RICO overprints #210-214SE and #J1-3SE—\$700.00; a 2c Executive #O11SD—\$160.00; the LIETZOW State Department set #O68-71SD—\$20,000.00; a 1c Interior plate block of 52 with weak perfs & crease #O15SD—\$2200.00; an exceedingly rare 2c Justice plate block of 30 with margin fold causing freak perfs—\$1800.00; a unique 2c War plate block of 40 with perf separations and fault—\$2400.00; a rare 1c Navy plate strip of 10 #035xSD with weak perfs—\$1100.00; and an extremely rare 1c State block of 8 #057xSD with thins—\$1200.

The "SEPCIMEN" error overprints, many of them rare or unique, included a 2c Agriculture block of 4 #O25SD, 42SDa with P.F. Cert.—\$2000.00; a 3c Agriculture with blunted and touching perfs #O3SDa—\$1500.00; a unique used 12c Agriculture #O6SDa—\$1700.00; a 30c Agriculture #O9SDa—\$2000.00; a unique 3c Justice #O27SDa with clipped perfs—\$1800.00; a unique 15c Justice O31SDa with nibbed perf—\$2300.00; a unique 15c Navy #O42SDa with trimmed perfs and tears—\$2000.00; a unique 24c Post Office #054SDa with scuffs—\$1600.00; a rare 2c State pair #O58SDa-O58SD—\$950.00; a very rare 6c State #O60SDa—\$950.00; an extremely rare 12c State #O63SDa with thin—\$1100.00; a unique 24c State o65SDa—\$1400.00; a unique 3c War #O85SDa—\$1500.00; and a unique 30c War #O92SDa.

A copy of the prices realized is available from Simmy's at 148 State St., Boston, MA 02109 for \$1.00.

Reported by Falk Finkelburg

Jacques C. Schiff, Inc., New York, NY. "Elite" Sale III, Sept. 11, 1977.

PROOFS

331-42P, 1c-\$1 1908-9 Issue (12), Small Die mounted on cards, cards HHR, few proofs w/tiny stains, VF-Superb	4200.00	3800.00
E2P, 10c Spec Del, Large Die Hybrid, mounted on card 101x88mm, HR, tiny corner crease in card, VF	200.00	160.00

ESSAYS

56E-Ag, 3c 1861 Issue, Toppan, Carpenter & Co 1903, Black die w/top label on buff card, HR, VF	—	125.00
57E-Am, 5c 1861 Issue, Toppan, Carpenter & Co 1903, Die 1, Black on Green bond paper, HR, VF	—	105.00
59E-Aa, 12c 1861 Issue, Toppan, Carpenter & Co 1903, Vignette only, Die 1, Brown on proof paper, HR, VF	—	100.00
59E-Aa, 12c 1861 Issue, Toppan, Carpenter & Co 1903, Vignette only, Die 1, Red Brown on proof paper, HR, VF	—	100.00
63E-Be, 1c Patent 1865, Imperf Pair, Red, Plate on tissue paper, OG, LH, VF	—	115.00
63E-Bf, 1c Patent 1865, Imperf Pair, Red, Plate on White paper, OG, HR, VF-Superb	—	250.00
63E-Bh, 1c Patent 1865, National Bank Note Co, Pair, Red Plate on White paper, perfed all around & between stamp & coupon, OG, HR, Fine	—	110.00
63E-Bh, 1c Patent 1865, Nat'l Bank Note Co, Strip (4), Blue Plate on White paper, perfed all around & between stamp & coupon, OG, HR, F-VF	—	220.00
115a E-Fc, 5c 1869 Issue, Nat'l Bank Note Co, Rt margin Blk (4) w/margin guide lines, imperf, Plate on stamp paper, Red Brown, OG, LH, light crease at bot, VF	—	250.00
145E-Ab, 1c 1870 Issue, Continental Bank Note Co, Similar design to Revenue Tax stamp, Black, Surface printed on proof paper, cut to size & mounted on small card, VF	E.XII	300.00
184E-Bd, 3c 1877 Issue, Phila Bank Note Co, Sheet (25), Green Engraved plate impression on proof paper, HR, 2 light corner creases, VF	—	150.00
184E-Fc, 3c 1877 Issue, Continental Bank Note Co, Scarlet Die on Ivory paper, LH, VF	—	170.00
184E-Gc, 3c 1877 Issue, Continental Bank Note Co, Black Engraved Die on Ivory paper, signed at bot by Chas. Skinner, LH, VF	—	250.00
190E-Ba, 30c 1877 Issue, Continental Bank Note Co, Dull Brown Die on proof paper, trimmed, VF,	—	160.00
209E-Bb, 10c 1881 Issue, American Bank Note Co, Engraved vignette only, Dusky Carmine, Die sunk on Ivory paper, w/ reversed small #148 at top, signed at bot by A. Sealey, VF	—	300.00

Greg Manning Auctions, New York, NY. Sale of Aug. 23, 1977.

ESSAYS

5c Brown Die Essay on Cream Wove (115a-E-Eh). Very Fine Est'd Cash Value 200.-250.00	400.00
—5c Orange Die Essay on Cream Wove Paper (115aE-Eh). Very Fine	200.-250.00 575.00
—5c Deep Blue Die Essay on clear White Bond Paper (115aE-Ei). Very Fine	200.-250.00 450.00
—10c Blue Die Essay on White Bond Paper (116E-Dd). Very Fine. Scarce	200.-250.00 425.00
—10c Black Die Essay on Cream Bond Paper (116E-De). Very Fine 200.-250.00	425.00
—10c Light Red Brown Die Essay on Cream Bond Paper (116E-De). Very Fine	200.-250.00 375.00
—10c Orange Plate Essay, gummed and Perforated (116E-Dk). Very Fine, N.H.	50.-75.00 200.00

—12c Blue Plate Essay, gummed, grilled, Perforated (117E-Ce).		
Very Fine	25.-35.00	
—30c Black Die Essay on Yellowish Bond (121E-Ce). Very Fine		
	200.-250.00	525.00
—30c Light Red Brown Die Essay on Yellowish Bond (121E-Ce).		
Very Fine	200.-250.00	350.00
—30c Light Red Brown Plate Essay gummed and Perforated on Stamp Paper (121E-C var.). Unlisted in Brazier. Very Fine and Scarce	50.-75.00	375.00

PROOFS AND SPECIMENS

5c Red Brown Large Die Proof on Brownish Bond Paper (1Pb1). With hatch lines, Very Fine	275.00	525.00
5c Red Brown Large Die Proof on Brownish Bond Paper (1Pb1). With hatch lines, Very Fine	275.00	500.00
5c Dull Rose Lake Plate Proof on Bond (1TC). Small Faults, Fine appearance	200.00	325.00
5c Black Trial Color Plate Proof on India(1TC3). Mounted on Card, Very Fine	175.00	300.00
10c Black Large Die Proof on Pink Bond Paper (2Pb1). With hatch lines, Very Fine	260.00	550.00
10c Black Large Die Proof on Blue Bond Paper (2Pb1). With hatch lines, Very Fine	260.00	575.00
5c Reproduction Plate Proof on Card (3P4). Very Fine	85.00	
10c Reproduction Plate Proof on Card (4P4). Very Fine	85.00	170.00

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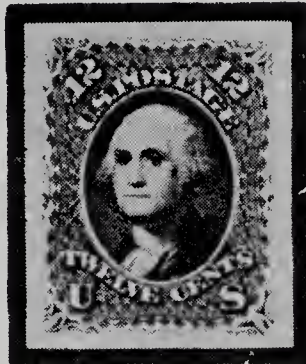
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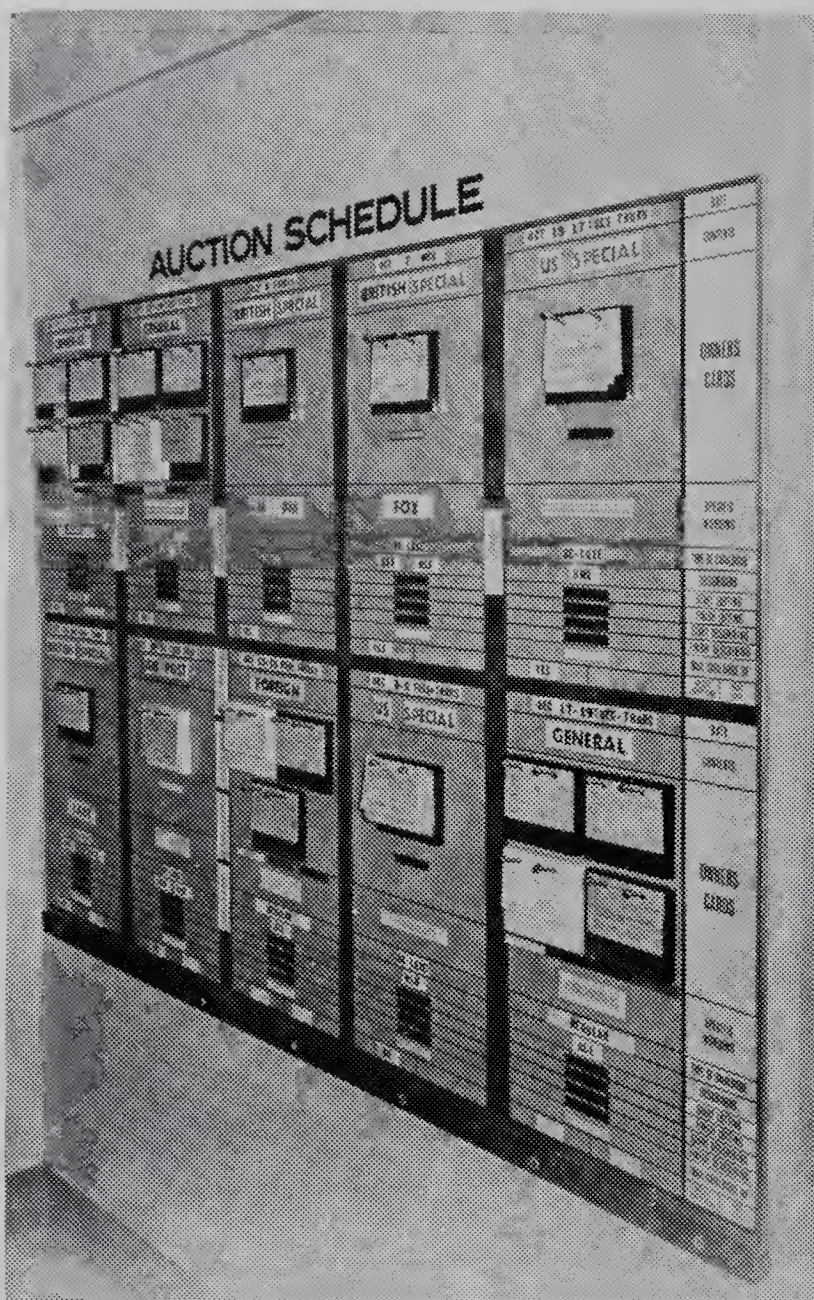
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